The Gazette of India,

EXTRAORDINARY.

Published by Authority.

CALCUTTA, TUESDAY, JANUARY 3, 1871.

FOREIGN DEPARTMENT.

NOTIFICATION.

GENERAL.

Fort William, the 3rd January 1871.

It is with feelings of the deepest sorrow that His Excellency the Viceroy and Governor General in Council announces the death, on the evening of the 1st instant, of His Honor the Lieutenant Governor of the Punjab from injuries received by a fall from his elephant at Tank on the previous day.

By this unhappy event Her Majesty has lost a true and faithful servant; the Viceroy an able and experienced comrade; the Punjab a just and energetic ruler; and the Indian Service one of its brightest ornaments.

His Excellency in Council feels assured that the sad intelligence of Sir Henry Durand's untimely end will be received in every part of the Empire with feelings of the keenest regret, not only among his brethren of the Services and his many friends, but by thousands of his Native fellow subjects, whose interests and whose welfare it was the main object of his life to promote.

As a mark of respect for the memory of Sir Henry Durand, His Excellency in Council directs that seventeen Minute Guns be fired from the Ramparts of Fort William at noon to-day, and that the Fort Flag be lowered to half-mast high. The same course of procedure is also to be observed at the seats of Governments in India on receipt of this Notification.

By Order of the Viceroy and Governor General in Council,

C. U. AITCHISON,

Secy. to the Govt. of India.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

of 1871.

Gazette of India.

Published by Authority.

UTTA, SATURDAY, JANUARY 7, 1871.

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PART I.

nt of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 11th January 1870.

5.—The Governor General in Council is pleased to direct the publication of the vertisement :—

ADVERTISEMENT.

'he Government of India, after communication with various Agricultural and rticultural Societies in India, and with persons interested in the subject, has ived at the conclusion that the only real obstacle to the development of an ensive trade in the fibre of Rheea or China-grass is the want of suitable achinery for separating the fibre and bark from the stem and the fibre from the ark, the cost of effecting such separation by manual labour being great.

The demand for the fibre is now large, and no doubt might be extended with duced prices, and there is a practically unlimited extent of country in India where e plant could be grown.

The requirements of the case appear to be some machinery or process capable producing, with the aid of animal, water, or steam-power, a ton of fibre of a uality which shall average in value not less than £50 per ton in the English arket, at a total cost, all processes of manufacture and allowance for wear and tear cluded, of not more than £15 per ton. The said processes are to be understood include all the operations performed, after the cutting and transport of the plant

to the place of manufacture, to the completion of the manufactu quality above described. The machinery must be simple, strong, d and should be suited for erection at or near the plantations, as useful as manure for continued cultivation.

4. To stimulate the invention or adaptation of such machinery Government of India hereby offers a prize of £5,000 for the ma that best fulfils all the requirements named above.

5. Rewards of moderate amount will be given for really meritorious though failing to meet entirely all the conditions named.

6. Arrangements will be made by the Government of India carefully dried stems, and specimens of fibre separated from the jected to no other process, to mechanical firms and others desir on application to the Secretary to the Government of India in the H

7. All machinery, &c., must be brought by the competitors at to a locality which will be notified hereafter, probably in the North-V or the Punjab, and there worked under the supervision of their ow for a sufficient time to enable the judges appointed by Governm whether all the conditions named have been complied with. T is to be transferred, if required, to Government at 5 per cent. a the patent right in any such machine to be also transferred, if requ ment, on the latter securing to the patentee a royalty of 5 per cent. o of all machines manufactured under the patent during its currency.

8. One year from the date of this advertisement will be allowed for of the machines and their transport to the locality named for t and the trials will then be made and the decision of the judges ann invention of sufficient merit is received in the above-named period to offered, the Government will continue to allow machines to be tende the end of two years from the same date, after which, or on the awa the offers herein made will be withdrawn.

The 5th January 1871.

nder-mentioned gentleman, appointed by the Secretary of Her Majesty's Civil Service on the Bengal Establishment, h ultimo :—

Mr. R. Clarke.

No. 83.—His Excellency the Viceroy and Governor General has been pleas Mr. Cecil Stephenson to be a Member of the Central Committee for the I national Exhibition of 1871.

The 6th January 1871.

No. 86.—In the exercise of the power vested in him by the last clause the European Vagrancy Act, 1869, His Excellency the Governor General pleased to extend sections 4 to 16 (both inclusive), 19, 20, 24, and 29 of the saic Province of Oudh, with effect from the date of the republication of this Noti local Gazette.

JUDICIAL.

The 6th January 1871.

No. 10.—The Hon'ble Onoocool Chunder Mookerjee took his seat as Offi of the High Court of Judicature at Fort William in Bengal on the forenoon of t

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POLICE.

The 4th January 1871.

No. 4.—Consequent on the return from furlough of Major A. H. Millet General of Police, Hyderabad Assigned Districts, the Governor General in Coun pleased to sanction the following arrangements in the Berar Police, with effect f September 1870 :—

Lieutenant C. T. Lane, Officiating Inspector General of Police, to substantive appointment as District Superintendent of Police, 1st G

Mr. N. R. Cumberlege, Officiating Superintendent of Police, 1st Gra to his officiating position in the 2nd Grade.

Mr. H. Cotgrave, Officiating District Superintendent of Police, 2nd Gr to his officiating position in the 3rd Grade.

The 6th January 1871.

W. Atkinson, Inspector of Railway Police in the Central Provinces, has ntal Examination by the Police Standard.

GEOGRAPHICAL.

The 4th January 1871.

ıant R. L. Price, Assistant Superintendent, Revenue Survey and Assess- ssigned Districts, is promoted from the 4th to the 3rd Grade, with effect ıer 1870.

ı J. T. Walker, R.E., Superintendent of the Great Trigonometrical Sur- :d himself, on the 3rd ultimo, of the subsidiary leave granted to him in), dated 19th November 1870.

ALLAN HUME,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Fort William, the 6th January 1871.

ı following Rules for facilitating the arrest of criminals escaping from British ore are published for general information :—

person, liable to be tried for an offence committed within the limits of the itories described in Chapter 1, Section 1, of the Indian Penal Code, may be sted within the territories of Mysore by any Officer of Police subordinate he Chief Commissioner of Mysore, or other person duly authorized for the pose, in the same way and under the same conditions, with or without war- t, as if the offence had been committed in the territories of Mysore.

.he person, so arrested, be a British subject, or other than a subject of sore, he shall be surrendered for trial to the British authorities.

the person, so arrested, be a subject of the Government of Mysore, he shall ıer be tried in the Courts in Mysore or surrendered for trial in British Courts, may be found most convenient.

ny subject of the Mysore Government liable to be tried for an offence com- ted beyond the limits of the Mysore territories, may be dealt with by the sore Courts, in the same manner as if such offence had been committed hin the said territories.

MILITARY.

The 6th January 1871.

ppointment.—His Excellency the Viceroy and Governor General in Council ıfirm the following Order, dated 24th September 1870, of the Officiating ıntral India Horse :—

ıant E. E. Gibson, 2nd Squadron Subaltern of the 2nd Regiment, Central lia Horse, having reported his return from Europe, is appointed to officiate as ı Squadron Officer, in addition to his other duties, *vice* Lieutenant Colledge."

GENERAL.

The 6th January 1871.

Captain E. D. Gompertz, Superintendent of Police and Officiating Canton- of Bangalore, has been granted three months' privilege leave from the 25th , or from such date as he may avail himself of the same.

tetts, 1st Judge of the Small Cause Court, Bangalore, is appointed to act as gistrate of Bangalore during the absence on leave of Captain Gompertz, or ers.

-Surgeon T. Ringer, of the 7th Bengal Cavalry, resumed medical charge of Political Agency on the forenoon of the 10th December 1870, from Assistant rthur, of the 15th Madras Native Infantry.

Appointments.—In consequence of the resignation of Lieutenant Colonel ıuty Commissioner of the 1st Grade, in the Commission of British Burmah,

His Excellency the Viceroy and Governor General in Council is pleased to appointments in that Province with effect from the afternoon of the 15th

Lieutenant Colonel H. Nelson Davies, Secretary to the Ch British Burmah, and officiating as a Deputy Commissione to be a Deputy Commissioner of the 1st Grade.

Mr. J. Talboys Wheeler, officiating as Secretary to the Chie British Burmah, is confirmed in that appointment.

C. U. AIT
Secretary to the

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.

Fort William, the 3rd January 1871.

No. 34.—Mr. G. H. R. Hart assumed charge of his duties as Assistant General on the foenoon of 17 th ultimo.

LEAVE AND ALLOWANCES.

The 4th January 1871.

No. 30.—The Governor General in Council is pleased to rule that when allowed by the Government or Head of Department which he serves to retai appointment, ceases to draw any portion of the salary or allowances of another Officer may be appointed substantively for a time only and may d the office while so temporarily holding the substantive appointment.

PENSIONS AND GRATUITIES.

The 5th January 1871.

No. 13.—The Governor General in Council is pleased to publish the foll

The remuneration, whether by fees or by salary, which is given to performing, in addition to the duties of his own office, those of Assurances, comes within the class "local allowances" taken account of in computation of pension.

This rule applies equally to other similar cases of additional remun special duties, where the remuneration is such that it is alwa the person who actually performs the duties and no part of it absentee.

SEPARATE REVENUE.

(STAMPS).

The 6th January 1871.

No. 47.—In exercise of the power conferred by the Court Fees Act, 187 Governor General of India in Council hereby remits throughout British In which bonds and other instruments executed by salaried Officers of Governme due performance of their duties are chargeable under that Act, Schedule 2, N

R. B. CHAP
Offg. Secy. to the G

MILITARY DEPARTMENT.

Fort William, the 3rd January 1871.

No. 1 *of* 1871.—The under-mentioned Officer is admitted to the Ben with effect from the date specified, subject to the confirmation of the Ri Secretary of State for India :—

Ensign Alfred Charles LeQuesne, of the 2nd Battalion, 19th Foot, 1st Infantry, Hyderabad Contingent,—18th November 1869.

No. 2 *of* 1871.—Ensign A. C. LeQuesne, of the 2nd Battalion, 19 Subaltern, 1st Infantry, Hyderabad Contingent, admitted to the Bengal G. G. O. No. 1 of this date, will rank as Lieutenant in that Corps unde paragraph 84 of G. G. O. No. 332 of 1861, with effect from the 18th subject to Her Majesty's approval.

Name of Claimant.	Age				Caste.	Personal appearance and marks.	and District.	Nature tionsh deceas	Names.			Dat	Dat	F	F
	Years.	Months.	Feet.	Inches.											
Soobhago ...	About 42	...	4	9½	Brahmin ...	Colour dark; is tattooed on right armpit, below the elbow joint in front, and a scar on same place.	Lerooah, Jooah, Chupra, Behar.	Widow...	Gumbheer Pandy.	Jemadar ...	8th Native Infantry	Feb. 1, 1870	Nov. 25, 1870	For three years	Presidency.
Radha ...	60	...	4	6	Mussulmanee...	Fair; a dent between the eyebrows; a scar of a cut on the right thumb.	Jellalabad, Shajehanpore.	Widow...	Ammanut Khan	Ressaidar...	3rd Irregular Cavalry	May 12, 1869	Dec. 27, 1869	For three years	Sirhind.

The 4th January 1871.

No. 4 *of* 1871.—The under-mentioned Officers are permitted to pr
furlough on private affairs :—

Lieutenant Colonel (Brevet Colonel) Charles Harris, of the Ben
for two years, under the Regulations of 1868, embarking at 1

Major John Beresford Smyly, of the Bengal Staff Corps, 2nd (
missioner, Goojerat, Punjab,—for two years, under the Re
embarking at Bombay.

Major Isaac Forsyth MacAndrew, of the Bengal Staff Corps, S
Commissioner, Oude,—for two years, under the Regulations of
at Bombay.

Major Gordon Cavenagh, of the Bengal Staff Corps,—for two
Regulations of 1868, embarking at Bombay.

Lieutenant Colonel (Brevet Colonel) Robert John Hawthorne, of C
years, under the Regulations of 1868, embarking at Bombay.

Surgeon Patrick Francis Bellew, of the Medical Department, Deputy
Bombay Mint,—for two years, under the Regulations of 1868
Madras.

No. 5 *of* 1871.—His Excellency the Governor General in Council is plea
following appointment :—

PUNJAB FRONTIER FORCE.

No. 4, *or Garrison Company of Artillery.*

2nd Captain J. Charles, of the Royal Artillery, to be Commandant.

No. 6 *of* 1871.—The G. G. O., No. 694 of 1870, granting furlough t
private affairs to Lieutenant Colonel P. F. Gardiner, Bengal Staff Corps, Comm
Sikh Infantry, is to be considered as bearing date the 31st December 1870.

No. 7 *of* 1871.—The following Order issued by the Government of Bombay is

No. 850, *dated* 21*st December* 1870.—Granting furlough to Europe (medi
to the under-mentioned Officer :—

Lieutenant Colonel Holled Wallace Henry Coxe, of the Bengal Staff
missioner, Jullundur Division, Punjab,—for two years, under the
of 1868.

The 5th January 1871.

No. 8 *of* 1871.—With reference to the notification issued by the Governm
North-Western Provinces, No. 5145 A, dated 9th December 1870, the services
Major J. A. C. Hutchinson, M. D., late Officiating Superintendent of Vaccinatio
and Jhansie Divisions, are replaced at the disposal of His Excellency the Comman
with effect from the 14th November 1870.

No. 9 *of* 1871.—The under-mentioned Officer is permitted to proceed to
furlough on private affairs :—

2nd Captain James Browne, of the Royal Engineers, Executive Engineer,
Division, Department Public Works, Punjab,—for two years, under the
tions of 1868, embarking at Bombay.

No. 10 *of* 1871.—The following permanent and temporary promotions are made in the Warrant Grade of the Ordnance Commissariat Department from the dates specified:—

RANK AND NAMES.	TO WHAT RANK PROMOTED.	FROM WHAT DATE.	IN WHOSE ROOM.
In supersession of G. G. O. No. 819 of 24th August 1870.			
Permanent.			
Conductor James Langhorn, Supernumerary.	To be brought on the permanent strength of the Establishment.	7th May 1870	*Vice* Conductor Brannigan, retired.
Conductor William Crawford, Supernumerary. Conductor James Burns, Supernumerary	Ditto ...	19th June 1870	*Vice* Conductor Grossmith, transferred to Pension Establishment.
Conductor Frank Edmonds, Supernumerary	Ditto ...	19th July 1870	*Vice* Conductor Bennett, transferred to Pension Establishment.
Sub-Conductor Michael McIntyre (on furlough).	To be Supernumerary Conductor.	19th June 1870	*Vice* Langhorn and Burns, under paragraph 10 of G. G. O. No. 348 of 1870.
Sub-Conductor Zachariah Holland, Supernumerary.	To be brought on the permanent strength of the Establishment.	17th May 1870	*Vice* Sub-Conductor Entwistle, remanded to Regimental duty.
Sub-Conductor (on probation) Joseph G. Cutler, Supernumerary.	Ditto ...	4th June 1870	*Vice* Sub-Conductor Betts, deceased.
Magazine Sergeant James Kirk ...	To be Supernumerary Sub-Conductor (on probation).	Ditto ...	*Vice* Holland and Cutler, under paragraph 10 of G. G. O. No. 348 of 1870.
Sub-Conductor (on probation) James Kirk, Supernumerary.	To be brought on the permanent strength of the Establishment.	19th June 1870	*Vice* McIntyre, promoted.
Temporary.			
Sub-Conductor John Key	To be Officiating Conductor.	19th June 1870	*Vice* Conductor Sinclair, on furlough, or until further orders.
Sub-Conductor Robert Lyons ...	Ditto ...	19th July 1870	*Vice* Conductor Nash, on furlough, or until further orders
Magazine Sergeant James J. Rackstraw...	To be Officiating Sub-Conductor.	19th June 1870	*Vice* Key, Officiating Sub-Conductor, or until further orders.
Magazine Sergeant Walter Holder ...	Ditto ...	19th July 1870	*Vice* Lyons, officiating as Conductor, or until further orders.
In supersession of G. G. O. No. 919 of 22nd September 1870.			
Permanent.			
Conductor James Neal, Supernumerary...	To be brought on the permanent strength of the Establishment.	8th Sept. 1870	*Vice* Rogers, deceased.
Sub-Conductor and Officiating Conductor John Key.	To be Supernumerary Conductor.	Ditto ...	*Vice* Edmonds and Neal, under paragraph 10 of G. G. O. No. 348 of 1870.
Magazine Sergeant and Officiating Sub-Conductor James J. Rackstraw.	To be Sub-Conductor (on probation).	Ditto ..	*Vice* Key, promoted.
Temporary.			
Sub-Conductor James Kelly ...	To be Officiating Conductor.	Ditto ...	*Vice* Conductor Yeldham, on furlough, or until further orders.
Magazine Sergeant Denis Murphy ...	To be Officiating Sub-Conductor.	Ditto ...	*Vice* Kelly, officiating as Conductor, or until further orders.

No. 11 *of* 1871.—The under-mentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Ensign William Hill, of the 55th Foot, 2nd Wing Subaltern, and Officiating Adjutant, 19th (Punjab) Regiment of Native Infantry,—14th December 1869.

No. 12 *of* 1871.—Ensign W. Hill, of the 55th Foot, 2nd Wing Subaltern, and Officiating Adjutant, 19th (Punjab) Regiment of Native Infantry, admitted to the Bengal Staff Corps in G. G. O. No. 11 of this date, will rank as Lieutenant in that Corps under the operation of paragraph 84 of G. G. O. No. 332 of 1861, with effect from the 14th December 1869, subject to Her Majesty's approval.

No. 13 *of* 1871.—The following extract from the *Londo Gazette* of the 29th November 1870, page 5419, is published for general information :—

WAR OFFICE, PALL MALL,
29th November 1870.

Brevet.

* * * *

The under-mentioned Officers, having completed the qualifying service with the rank of Lieutenant Colonel, to be Colonels, under the provisions of the Royal Warrant of 3rd February 1866 :—

Lieutenant Colonel John Augustus Wood, V. C., Bombay Staff Corps,—dated 12th February 1870.

* * * *

The under-mentioned Officers, who have retired upon full pay from Her Majesty's Indian Military Forces, to have a step of honorary rank as follows :—

Colonel Edward Lascelles Dennys, Bengal Staff Corps, to be Major General,—dated 30th November 1870.

To be Colonels.

Lieutenant Colonel Edmund Smyth, Bengal Staff Corps,—dated 30th November 1870.

Lieutenant Colonel Frederick William Ripley, Bengal Staff Corps,—dated 30th November 1870.

* * * *

To have the honorary rank of Ensign.

Deputy Assistant Commissary David Johnstone, Bengal Establishment,—dated 19th May 1870.

No. 14 *of* 1871.—The under-mentioned Native Officer of the Hyderabad Contingent, declared unfit for further service by a specia Invaliding Committee, is transferred to the Pension Establishment from the 1st January 1871 :—

CORPS.	RANK AND NAME.	MONTHLY STIPEND.			WHERE PERMITTED TO RESIDE AND DRAW STIPEND.
		Rs.	A.	P.	
6th Infantry ...	Subadar, as Jemadar, Ballay Khan	12	6	4	Jaulnah.

No. 15 *of* 1871.—The under-mentioned Officers have reported their return from England :—

Lieutenant C. W. Campbell, of the General List, Cavalry, Adjutant, Governor's Body Guard, Madras,—date of arrival at Bombay, 17th December 1870.

Lieutenant Colonel (Brevet Colonel) T. R. Snow, of Cavalry,—date of arrival at Fort William, 30th December 1870.

Lieutenant Colonel J. F. Richardson, C. B., of the Bengal Staff Corps, Commandant, 6th Bengal Cavalry; Captain A. D. Campbell, of the Bengal Staff Corps,—date of arrival at Fort William, 2nd January 1871.

The 6th January 1871.

No. 16 *of* 1871.—Paragraph 2 of G. G. O. No. 723 of the 7th September 1864, laying down rules for the admission of allowances to Officers attached to Native Regiments when performing the duties of other Officers temporarily absent, is expunged and the following substituted:—

Para. 2.—An Officer directed to officiate in an appointment the pay of which is less than that of his substantive appointment in his Regiment is not entitled to any portion of the Staff salary of the less paid appointment, but he will draw the charge, contract, or Office allowance attached to it. In such cases the arrangement for carrying on the duties of the appointment is a matter of Regimental detail, which should be directed in Regimental Orders, and does not require the confirmation of Government or of the Commander-in-Chief. Thus, a Second in Command and Squadron Officer being directed to take charge of another Squadron in addition to his own, or an Adjutant being ordered to assume charge of a Squadron, or a Squadron Officer or Adjutant acting for a Doing Duty Officer, would only be entitled to the allowance for the payment of the Squadron or to the Office allowance of the Doing Duty Officer, in addition to his own Staff salary and Office or other allowances. In like manner, in the Infantry, a Wing Officer being ordered to assume charge of the other Wing in addition to his own, or of the Adjutant or Quarter Master's Office, or an Adjutant being directed to assume charge of the Quarter Master's Office, would simply draw the Office, contract, or charge allowance of the appointment.

H. K. BURNE, *Colonel,*

Secretary to the Govt. of India.

NOTIFICATION.

MILITARY DEPARTMENT.

Calcutta, the 5th January 1871.

Under Clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the under-mentioned Commissioned and Warrant Officers on the dates specified were received in the Military Department during the month of December 1870:—

CORPS.	RANK AND NAMES.	DATE OF DECEASE.	PLACE OF DECEASE.	TESTATE OR INTESTATE.
Bengal Staff Corps	Major F. M. H. Forbes (*a*)	Dec. 3, 1870	Jullundur .	Testate.
Public Works Department ...	Honorary Lieutenant W. Smallman (*b*)	„ 7, „	Deyrah Dhoon	Do.
Commissariat Department ...	Sub-Conductor H. C. Eldridge (*c*)	„ 1, „	Subathoo ...	Do.
Veterinary Department (British Service).	Staff Veterinary Surgeon W. Johnson (*d*)	„ 13, „	Calcutta ..	Do.
D Battery, A Brigade, Royal Horse Artillery.	Lieutenant E. Marshall (*e*)	Mar. 21, „	On board ship	Not known.
1st Battalion, 14th Foot ...	Captain J. S. Johnson ...	„ 26, „	Cawnpore.	

(*a*) Widow, Mrs. H. M. Forbes, administering.
(*b*) Widow, Mrs. A. E. Smallman, administering.
(*c*) Widow, Mrs. M. Eldridge, administering.
(*d*) Administrator General, administering.
(*e*) Next-of-kin, Father, Chapman Marshall, Esq., Vienna, Austria.

H. K. BURNE, *Colonel,*

Secretary to the Govt. of India.

Calcutta, the 5th January 1871.

Notice is hereby given that the amounts on account of the estates of deceased European Commissioned Officers, as specified in the Statements published below, have been received by the undersigned, to whom all claims by creditors against the respective properties of the deceased are to be submitted within two calendar months from the date of this notice:—

STATEMENT of Deposits made at the Presidency Pay Office on account of Estates of deceased European Officers of Her Majesty's British Military Service during the Month of December 1870.

Date of Deposit.	On whose account.	Rank.	Corps.	General Number	Date of Decease.	Testate or Intestate.	Amount of Moneys accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates	Total unclaimed Amount deposited.	How disposed of: Amount paid in India.	Amount retained in India	Amount remitted for payment in England. In Co.'s Rupees	Equivalent in sterling.	Rate of Exchange.
							Rs. A. P.		Rs. A. P.					
	Commissioned Officers.													
9th Dec 1870	(a) William James Stuart Robson.	Ensign ...	1/17th Regiment ...	...	10th Sept. 1870	Intestate	1,461 13 5	...	1,461 13 5					
30th "	(b) Edwin Marshall ...	Lieutenant ...	D/A Brigade, Royal Horse Artillery.	...	21st Mar 1870	Unknown	1,532 11 9	...	1,532 11 9					
						TOTAL	2,994 9 2		2,994 9 2					

(a) Next-of-kin, Revd. Stuart Robson, Naval Chaplain, Dockyard Chatham.

(b) Father, Chapman Marshall, Esq., Vienna, in Austria.

STATEMENT of Deposits made at the Presidency Pay Office on account of Estates of deceased European Commissioned Officers of Her Majesty's Indian Military Service during the Month of December 1870.

Date of Deposit.	On whose account.	Rank.	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Moneys accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total unclaimed Amount deposited.	How disposed of.				Rate of Exchange.
										Amount paid in India.	Amount retained in India.	Amount remitted for payment in England.		
												In Co.'s Rupees.	Equivalent in Sterling.	
							Rs. A. P.		Rs. A. P.					
	Commissioned Officers.													
12th Dec. 1870	(a) Walter Key Haslewood	Major ...	Invalid Establishment	...	Aug. 29, 1870	Not known.	575 6 6	...	575 6 6					
28th "	(b) Theodore Orton ...	Asst. Surgeon ...	Medical Establishment	...	June 8, "	Intestate	2,014 7 9	...	2,014 7 9					
					TOTAL ...	...	2,589 14 3		2,589 14 3					

(a) Next-of-kin, not known; Administrator General administering.
(b) Brother, Revd. F. Orton, Peshawur, administering.

H. K. BURNE, *Colonel,*
Secretary to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Fort William, the 30th December 1870.

No. 435.—His Excellency the Governor General in Council is pleased to make the following promotion in the Railway Branch of the Public Works Department, with effect from the 1st September 1870 :—

From 3rd to 2nd Grade Executive Engineer.

Lieutenant W. Shepherd, R.E., Deputy Consulting Engineer, Oudh.

The 3rd January 1871.

No. 1.—Mr. W. N. Shilstone, Probationary Accountant, 4th Grade, attached to the Office of the Accountant General, Public Works Department, is confirmed in that grade, with effect from 1st December 1869.

No. 2.—Mr. N. Hecquet is appointed to the Public Works Department as a Sub-Engineer, 3rd Grade, and posted to the North-Western Provinces, Railway Branch.

No. 3.—The services of Baboo Unodinath Mookerjee, Assistant Engineer, 3rd Grade, Bengal, are dispensed with.

The 5th January 1871.

No. 4.—Statement of the Monthly Accounts received in the Office of the Accountant General, Public Works Department, up to the 31st December 1870 :—

Order of Merit.	Accounting Offices.	Last Month for which received.	Date of Receipt.
1	Controller, Mysore, for Coorg	November 1870...	27th Dec. 1870.
2	Ditto, Mysore	Ditto ...	29th ditto.
3	Ditto, Central Provinces	October 1870 ...	6th ditto.
4	Ditto, Bombay	Ditto ...	12th ditto.
5	Ditto, British Burmah	Ditto ...	12th ditto.
6	Ditto, Hyderabad	Ditto ...	13th ditto.
7	Ditto, Hyderabad, for the Berars ...	Ditto ...	16th ditto.
8	Ditto, Madras	Ditto ...	21st ditto.
9	Ditto, N. W. Provinces	Ditto ...	21st ditto.
10	Ditto, Punjab	Ditto ...	21st ditto.
11	Ditto, Central India	Ditto ...	21st ditto.
12	Ditto, Bengal	Ditto ...	22nd ditto.
13	Ditto, Oudh	Ditto ...	27th ditto.
14	Ditto, Rajpootana	Ditto ...	29th ditto.
15	Ditto, Port Blair	September 1870...	5th ditto.

No. 5.—Mr. P. J. Bruff, C.E., who has been appointed an Executive Engineer, 4th Grade, by Her Majesty's Secretary of State in Council, having reported his arrival, is posted to the North-Western Provinces, Railway Branch.

No. 7.—B. Ramanjiah, Probationary Accountant, 4th Grade, Central Provinces, is confirmed in that grade, with effect from 24th November 1870.

No. 9.—The following Officers of Royal Engineers are appointed to the Public Works Department under the conditions stated in Public Works Department Code, Chapter II, Section IV, paragraph 4*c*, and posted to the Provinces indicated :—

Captain J. T. Twigge to the Punjab, Irrigation Branch.

Captain D. C. Walker to Bengal.

No. 10.—Lieutenants R. J. Bond, R.E., and T. Glaney, R.E., are appointed to the Public Works Department as Executive Engineers, 4th Grade, and posted to the North-Western Provinces and the Punjab respectively.

No. 11.—The under-mentioned passed students of the Thomason College are appointed to the Public Works Department as Overseers, 1st Grade, and posted to the Provinces specified:—

To the Punjab.

Private W. Jolly, 1-6th Foot.

To the North-Western Provinces.

Private P. Denehy, 37th Regiment.

The 6th January 1871.

No. 12.—The services of Mr. J. Sutton, Overseer, 3rd Grade, Port Blair, are dispensed with.

No. 13.—Mr. F. B. Pemberton, Executive Engineer, 3rd Grade, Rajpootana, is allowed one month's preparatory leave in addition to the six months' leave granted in Notification No. 345 of 12th October 1870.

No. 14.—Mr. A. H. Curling, Assistant Engineer, 2nd Grade, Rajpootana, is allowed six months' leave to England on private affairs, with effect from 18th December 1870. The leave to be without pay, but with retention of appointment. Mr. Curling is also allowed 14 days' preparatory leave from 5th December 1870.

No. 15.—With reference to Notification No. 434, dated 30th December 1870, Lieutenant W. J. LeBreton, Officiating Deputy Controller of Public Works Accounts, will revert to his substantive appointment as Assistant Controller, 1st Grade, from the date of Mr. D. C. Gordon's joining the Lahore Office.

No. 16.—Mr. C. E. Gael, Assistant Engineer, 1st Grade, Rajpootana, has passed the examination in the Native languages according to the Departmental standard.

TELEGRAPH.

The 5th January 1871.

No. 6.—Mr. M. A. Tarkhadakar, Assistant Superintendent, is permitted, at his own request, to resign his appointment in the Telegraph Department, with effect from the afternoon of the 23rd December 1870.

No. 8.—Mr. W. Evans, Assistant Superintendent, has been allowed by Her Majesty's Secretary of State an extension of leave for six months on medical certificate.

R. STRACHEY, *Colonel, R.E.,*
Offg. Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 7, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General of Accounts, High Court, &c.

GAZETTE OF INDIA.

NOTIFICATION.

Calcutta, the 25th November 1870.

Consequent upon the return of the Viceroy and Members of the Government of India to the Presidency, the *Gazette of India* will be published at Calcutta every Saturday morning until further notice. All communications, therefore, should be addressed to the "Publisher, No. 8, Hastings Street, Calcutta."

BANK OF BENGAL.

NOTICE.

Calcutta, the 30th December 1870.

Notice is hereby given that the Transfer Books of the Bank will be closed from the 3rd to the 15th January 1871, both days inclusive.

By order of the Directors,

G. W. MOULTRIE,
Offg. Secretary and Treasurer.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver Tendered, Estimated Value.	Certificates issued for	Balance of Bullion		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
December 26th, 1870 ...	Holiday.				
" 27th " ...	3,697	54,401	4,689	2,19,457	35,08,487
" 28th " ...	1,026	...	5,715	69,457	35,08,487
" 29th " ...	...	...	2,046	69,457	35,08,487
" 30th " ...	3,589	...	8,287	69,472	35,08,487
" 31st " ...	..	...	9,304	69,472	35,08,487

CALCUTTA MINT,
The 3rd January 1871.

H. HYDE, *Lieut. Colonel,*
Mint Master.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The undermentioned students have passed the First Examination in Arts:—

FIRST DIVISION.

In order of merit.

1	Mukhopádhyáy, Saratchandra	...	Presidency College.
2	„ Bipinvihári	...	Ditto.
3	Chattopádhyáy, Bávurám	...	Ditto.
4	Ghosh, Rádháraman	...	Ditto.
5	Bandyopádhyáy, Mahendranáth	...	Ditto.
6	„ Kedárnáth	...	Ditto.
7	„ Rámtáran	...	Ditto.
	Rakshit, Brajamohan	...	Ditto.
9	Mitra, Mahendranáth	...	Ditto.
10	Biswás, Asutosh	...	Ditto.
11	Basu, Annadáprasád (No. 1)	...	Ditto.
12	Ráy, Gangánáráyan	...	Ditto.
13	Rudra, Bhagavatchandra	...	Ditto.
14	Syed, Mazhur Imám	...	Patna College.
15	Dhar, Brindávanchandra	...	Dacca College.
16	Ráy, Gopálchandra	...	Presidency College.
17	Sarkár, Nityagopál	...	Ditto.
18	Batavyál, Umeschandra	...	Sanskrit College.
19	Nág, Baradácharan	...	Presidency College.
20	Ráy, Nandakumár	...	Ditto.
21	Ramdyál	...	Lahore College.
22	Sivdayál	...	Ditto.
23	Basu, Lalitkumar	...	Presidency College.
24	Ghosh, Annadaprasad	...	Hooghly College.
25	Ráy, Prasanna Gopal	...	Presidency College.
	„ Sivnandan Dyál	...	Patna College.
	Baijnath	...	Delhi College.
28	Niogi, Basantakumár	...	Patna College.

SECOND DIVISION.

In alphabetical order.

	Abul Khair	...	Hooghly College.
	Afzal Khan, Mohammed	...	Lahore College.
	Aich, Rádhákánta	...	Presidency College.
	Ali, Sáed	...	Canning College, Lucknow.
5	Bandyopádhyáy, Gopálchandra	...	Presidency College.
	„ Gopikrishna	...	Hooghly College.
	„ Narasinhachandra	...	Cathedral Mission College.
	„ Nivárachandra	...	Presidency College.
	„ Rájendranáth	...	Calcutta Free Church Institution.
10	„ Sirischandra	...	Queen's College, Benares.
	„ Tárádás	...	Kishnaghur College.
	Basák, Rámkumár	...	Dacca College.
	Basu, Annadácharan	...	L. M. S. Institution, Bhowanipore.
	„ Bipinvihári	...	Christ Church School, Cawnpore.
	„ Bishnupada	...	Presidency College.
	„ Gopálchandra	...	Calcutta Free Church Institution.
	„ Káliprasanna	...	Dacca College.
	„ Mahendranáth	...	General Assembly's Institution.
	„ Rájendrachandra	...	Presidency College.
20	„ Saratchandra	...	Dacca College.
	„ Sivchandra	...	Delhi College.
	Bávumal	...	Ditto.
	Bháttácháryya Aloknáth	...	Sanskrit College.
	„ Jagatvandhu	...	Calcutta Free Church Institution.
	„ Prasannakumár	...	Berhampore College.

	Bisenlál	... Bareilly College.
	Biswás, Pránkrishna	... Hooghly College.
	Chattopadhyáy, Bipinvihári	... Ditto.
	„ Gopálchandra	... Ditto.
30	„ Kálikamal	... Dacca College.
	„ Párvaticharan	... Presidency College.
	„ Srikrishna	... Kishnaghur College.
	Chaudhuri, Kálidás	... Joynarain's College.
	„ Madhusudan	... Queen's College, Benares.
	„ Manmathnáth	... Presidency College.
	„ Srikumár	... Ditto.
	D'Abren, J. H.	... Patna College.
	Dás, Balinárayan	... Presidency College.
	„ Bipinvihári	... Ditto.
40	„ Haricharan	... Ditto.
	„ Kshetramohan	... Sanskrit College.
	„ Prankumár	... Dacca College.
	„ Rasikchandra	... Presidency College.
	„ Suryyanáráyan	... Ditto.
	Dátta, Devendranáth	... Ditto.
	„ Kailáschandra	... Dacca College.
	De, Nandalal	... Presidency College.
	Dhiráj Karan	... Patna College.
	Gangopadhyáy, Benimádhav	... General Assembly's Institution.
50	Ghosh, Akshaykumár	... Presidency College.
	„ Dinanáth	... Hooghly College.
	„ Hárádhan	... Serampore College.
	„ Kedárnath	... Presidency College.
	„ Mahimachandra	... Ditto.
	„ Sátkari	... Serampore College.
	Hukamchánd	... Lahore College.
	Kásinath	... Delhi College.
	Kripárám	... Lahore College.
	Kundu, Gopálchandra	... Cathedral Mission College.
60	Láhá, Amarchánd	... Dacca College.
	Lál Sing	... Presidency College.
	Lewis, Philip	... St. Thomas' College, Colombo.
	Maitra, Atalvihári	... Kishnaghur College.
	„ Sasicharan	... Berhampore College.
	Mallik, Kunjalál	... Presidency College.
	Mánná, Kailáschandra	... Cathedral Mission College.
	Mitra, Amritalál	... Presidency College.
	„ Girindranáth	... Cathedral Mission College.
	„ Gopálchandra	... Hooghly College.
70	„ Govindachandra	... Patna College.
	„ Nivárancbandra	... Presidency College.
	Mukhopadhyáy, Benimádhav	... Sanskrit College.
	„ Bidhubhushan	... Canning College, Lucknow
	„ Gopálchandra	... Presidency College.
	„ Haravilás	... Dacca College.
	„ Haricharan	... Kishnaghur College.
	„ Hemchandra	... Hooghly College.
	„ Karunásindhu	... Calcutta Free Church Institution.
	„ Mahendranáth	... L. M. S. Institution, Bhowanipore.
80	Munsilál	... Delhi College,
	Páin, Amritalál	... Presidency College.
	Pál, Hiralál	... Hooghly College.
	Pandé, Sivdatta	... Queen's College, Benares.
	Pandit, Biswambharnáth	... Canning College, Lucknow.
	„ Pránnáth	... Presidency College.
	Priyadás	.. Agra College.
	Rafi-uddin Beg, Mirza	... Canning College, Lucknow.
	Ráná, Birchánd	... Presidency College.
	Ray, Bijaykrishna	... Hooghly College.
90	„ Bipinchandra	... Presidency College.
	„ Gnanendralál	... Kishnaghur College.
	„ Harendránárayan	... Dacca College.

	Ray, Jagdis	... Delhi College.
	„ Manmohan	... Presidency College.
	„ Sasibhushan	... Ditto.
	Sadiram	... Lahore College.
	Sahây, Básudev	... Agra College.
	Sarkár Sidheswar	... Presidency College.
	Sarmá, Jagannáth	... Gowhatty High School.
100	Sen, Asutosh,	... Presidency College.
	„ Basantakumár	... Dacca College.
	„ Girischandra	... Presidency College.
	„ Jatramohan	... Chittagong High School.
	Seneviratni, A. D. A.	... St. Thomas' College, Colombo.
	Sinha, Iswarprasád	... Presidency College.
	„ Nikunjavihári	... Calcutta Free Church Institution.
	„ Sáligrám	... Patna College.
108	Thomas, S.	... St. John's College, Agra.

THIRD DIVISION.

In alphabetical order.

	Abbas Ali, Khan	... Presidency College.
	Ahmed, Nasir	... Gowhatty High School.
	„ Vazir	... Bareilly College.
	Badridás	... Ditto.
	Bágchi, Jogneswar	... Calcutta Free Church Institution.
	Baksh, Uzir	.. St. John's College, Agra.
	Bandyopádhyáy, Bidhubhushan	... Kishnaghur College.
	„ Harischandra	... L. M. S. Institution, Bhowanipore.
	„ Nilratna	... Presidency College.
10	„ Sasibhushan	... Cathedral Mission College.
	„ Tárinidás	... Presidency College.
	Basu, Amvikácharan	... Ditto.
	„ Annadáprasád (No. 2)	... Ditto.
	„ Govindachandra	... Ditto.
	„ Rameschandra	... Dacca College.
	„ Syámlál	... Presidency College,
	Bhattácháryya, Máhendrachandra	... Hooghly College.
	„ Nagendranáth	... Presidency College.
	„ Ramchandra	... Cathedral Mission College.
20	Chakravarti, Saratchandra	... Calcutta Free Church Institution.
	Chattopádhyáy, Annadacharan	... Ditto.
	„ Benimádhav	... Presidency College.
	„ Gaganchandra	... Kishnaghur College.
	„ Gopálchandra	... Presidency College.
	„ Kálináth	... Dacca College.
	„ Krishnalál	... Presidency College.
	„ Sasibhushan	... Joynarain's College.
	Christian, A	... Dacca College.
	Chunilál	... Agra College.
30	Dás, Banawárilál	... Presidency College.
	„ Iswarchandra	... Calcutta Free Church Institution.
	„ Jagatmohan	... Dacca College.
	„ Kálirám	... Gowhatty High School.
	„ Purusottam	... Queen's College, Benares.
	„ Rámkánta	... Gowhatty High School.
	„ Sarátchandra	... Presidency College.
	„ Saratchandra	... Cathedral Mission College.
	„ Sivchandra	... Calcutta Free Church Institution.
	„ Umeschandra	... Patna College.
40	Datta, Amvikácharan	... Calcutta Free Church Institution.
	„ Chandranáth	... General Assembly's Institution.
	Dau[illegible]	.. Lahore College.
	De, Jogendranáth	.. Presidency College.
	Elliott, Joseph	... Teacher.
	Ghosh, Priyanáth	... Calcutta Free Church Institution.

	Ghosh, Purnachandra	... Patna College.
	„ Rádhikáprasád	.. Doveton College.
	„ Tárinicharan	... Patna College.
	Guha, Káminikumár	... Dacca College.
50	Gupta, Prasannakumár	... Ditto.
	Hosen, Jafar	... Agra College.
	Jagannáth	... Ditto.
	Jánkiprasád	... Bareilly College.
	Kuch, Navakrishna	... Berhampore College.
	Láhiri, Mahendranáth	... Presidency College.
	Lál, Giridhári	... St. John's College, Agra.
	„ Lakshman	... Patna College.
	Madanmohan	... Bareilly College.
	Madhudás	... St. John's College, Agra.
60	Mandal, Binadvihári	... Cathedral Mission College.
	Misra, Biháriláł	... Hooghly College.
	Mitra, Bhuvanmohan	... General Assembly's Institution.
	„ Hemchandra	... Hooghly College.
	„ Pramathnáth	... Ditto.
	Mukhopadhyáy, Amvikácharan	... Cathedral Mission College.
	„ Asutosh	... L. M. S. Institution, Bhowanipore.
	„ Harilál	... Ditto.
	„ Kailáschandra	... Hooghly College.
	„ Káliprasanna	... Hooghly College.
70	„ Sitánath	... Teacher.
	„ Tejchandra	... Patna College.
	Nandagopál	... Lahore College.
	Náth, Kedárnáth	... Calcutta Free Church Institution.
	Niogi, Sárodáprasád	... Ditto.
	Nisar Hosen, Mirza	... Canning College, Lucknow.
	Poromanunda Ráy, Isaac	... Serampore College.
	Rámprasád	... St. John's College, Agra.
	Ráy, Amritalál	... General Assembly's Institution.
	„ Girischandra	... Hooghly College.
80	„ Mahendranáth	... Patna College.
	Ságarmal	... Lahore College.
	Sáhá, Anandachandra	... Hooghly College.
	„ Jogendranáth	... Cathedral Mission College.
	Sahay, Chaturbhuj	... Patna College.
	Sajivanlál	... Ditto.
	Sányál, Krishnagopál	... Cathedral Mission College.
	„ Panchánan	... Berhampore College.
	Sen, Amvikácharan	... General Assembly's Institution.
	„ Chandrakánta	... Chittagong High School.
90	„ Gaurvallabh	... Cathedral Mission College.
	„ Gopimohan	... Cuttack High School.
	„ Umeschandra	... Calcutta Free Church Institution.
	Sengupta, Kálidás	... Hooghly College.
	Set, Girischandra	... Queen's College, Benares.
	Som, Lálmohan	... Presidency College.
	Totaram	... Agra College.
97	Yusufuzzooman, S. M.	... Canning College, Lucknow.

The under-mentioned Students have passed the Entrance Examination :—

FIRST DIVISION.

In Alphabetical Order.

Adkikári, Suryyakumár	.. Furreedpore School.
Adie, A.	... La Martiniére College, Lucknow.
Ali, Juád, Sheikh	.. Kishnaghur Collegiate School.
„ Sajjad, Mír	... Ditto.
Arratoon, N. G.	... Armenian Philanthropic Academy.
August, J. A.	... Bishop's School, Nagpore.
Avetoom, S.	.. La Martiniére College.
Bágchi, Suratkumár	... Howrah School.

	Baksh, Dedar	... Calcutta Mudrissa.
10	Baleswur, Prasád	... Queen's College, Benares.
	Bandyopádhyáy, Bidhubhushan	... L. M. S. Institution, Bhowanipore.
	„ Krishnachandra	... Kishnaghur Collegiate School.
	„ Mahendranáth	... Calcutta Free Church Institution.
	„ Mohinimohan	... Hooghly Collegiate School.
	„ Nilratan	... Ooterparah School.
	„ Nivéranchandra	... Hare School.
	„ Ramánáth	... Bancoorah School.
	„ Sukhmay	... Kishnaghur Collegiate School.
	„ Syámlál	... Serampore College.
20	„ Tinkari	... Hooghly Collegiate School.
	Basák, Madanmohan	... Hindu School.
	„ Navinchandra	... Ditto.
	„ Rámchandra	... Ditto.
	„ Rásvihári	... Ditto.
	Basu, Binadvihári	... Hare School.
	„ Dineschandra	... Private Student.
	„ Harimohan	... General Assembly's Institution.
	„ Jadunáth	... Konnugger School.
	„ Kenárám	... Hooghly Collegiate School.
30	„ Nandakrishna	... Metropolitan Institution.
	„ Navagopál	... Burdwan Maharaja's School.
	„ Rákhálchandra	... Hooghly Collegiate School.
	Bhattácharyya, Beniprosád	... Seetapore School.
	„ Bipineswar	... Howrah School.
	„ Gurucharan	... Dacca Collegiate School.
	„ Kailáschandra	... Digapoteah School.
	„ Káliprasanna	... Dacca Collegiate School.
	Biswas, Brajanáth	... Mymensing School.
	„ Bhuvanmohan	... Hindu School.
40	Campagnac, C.	... Doveton College.
	Chakravarti, Bhutnáth	... Konnugger School.
	„ Bihárilál	... Kishnaghar A. V. School.
	„ Chandranáth	... Barripore School.
	„ Harachandra	... Mymensing School.
	„ Jogendranáth	... Baraset School.
	„ Loknáth	... Bauleah School.
	Chandra, Gaurmohan	... Sanskrit College.
	„ Priyanáth	... Calcutta Free Church Institution.
	Chattopádhyáy, Bámácharan	... Hare School.
50	„ Ganapatináth	... Monghyr Zillah School.
	„ Hárádhan	... Ooterparah School.
	„ Haridás	... Hare School.
	„ Matilál	... Howrah School.
	„ Nagendranáth	... Bullagurh School.
	„ Nityananda	... Burdwan Maharajá's School.
	„ Prabhátchandra	... Dacca Collegiate School.
	„ Sasibhushan	... L. M. S. Institution, Bhowanipore.
	„ Srikrishna	... Hare School.
	„ Suryyanáráyan	... Bhagulpore School.
60	Chaudhuri, Bipinvihári	... Burdwan Maharaja's School.
	„ Chandranáth	... Purneah School.
	„ Jadavchandra	... Bauleah School.
	Clarke, H. G. C.	... Mussoorie School.
	Cleophas, F.	... St. Peter's Church Mission School.
	Cones, J.	... St. Xavier's College.
	Corrigan, S.	... La Martiniére College, Lucknow.
	Cusim, Bazlul	... Hooghly Collegiate School.
	Dalip Sing	... Agra Collegiate School.
	Dás, Annadáprasád	... Sanskrit College.
70	„ Apurvakrishna	... General Assembly's Institution.
	„ Gnanendranáth	. Sanskrit College.
	„ Hardio	... St. Stephen's College, Delhi.
	„ Harikrishna	... Puri School.
	„ Kanáilál	... Calcutta Training Academy.
	„ Mahendrachandra	... Pogose School.
	„ Raghunáth	... Midnapore School.

	Dás, Revatimohan	... Dacca Collegiate School.
	Datta, Avináschandra	... Hare School.
	„ Bhuvanmohan	... Dacca Collegiate School.
80	„ Nandalál	... General Assembly's Institution.
	„ Rájendranáth	... Hare School.
	De, Asutosh	... Ditto.
	„ Matitál	... General Assembly's Institution.
	„ Tulsidás	... Calcutta Training Institution.
	Dhar, Saratchandra	... Dacca Collegiate School.
	Dhonsor, Basdevlál	... Seetapore School.
	Dinanáth	... Agra Collegiate School.
	Dodsworth, A.	... Mussoorie School.
	Dutt, Siva	... Hume's High School, Etawah.
90	Dyál, Bishnu	... Cawnpore Zillah School.
	„ Nandakisar	... Ranchee School.
	Elias, C. J.	... Armenian Philanthropic Academy.
	Ewing, G.	... La Martiniére College.
	Fazl, Sáed Abul	... Hooghly Collegiate School.
	Ganesprasád	... Ranchee School.
	Gangopádhyáy, Mahendrachandra	... L. M. S. Institution, Bhowanipore.
	„ Sureschandra	... Kisnaghur A. V. School.
	Ghosh, Asutosh	... Hindu School.
	„ Avinaschandra	... Konnugger School.
100	„ Bihárilál	... Hare School.
	„ Jádavchandra	... St. Peter's Church Mission School.
	„ Jogendranáth	... Hindu School.
	„ Ramánáth	... Harinavi School.
	„ Syámácharan	... Ditto.
	Goswami, Jogendranáth	... Sanskrit College.
	Govindacharan	... Bhagulpore School.
	Guha, Revatimohan	... Dacca Collegiate School.
	Gupta, Mahendranáth	... Hare School.
	„ Purnachandra	... Mymensing School.
110	Gya Prasád	... Bareilly Collegiate School.
	Healy, H.	... Mussoorie School.
	Hine, C.	... Bishop Cotton's School, Simla.
	Hughes, W.	... Teacher.
	Humfress, G.	... La Martiniére College, Lucknow.
	Husan, Sáed	... Patna Collegiate School.
	Jasi, Máuiklál	... Queen's College, Benares.
	Jordan, G.	... Doveton College.
	Kalkaprasád	... Hurdui Zilla School.
	Kar, Harischandra	... Metropolitan Institution.
120	Karmakár, Bhushanchandra	... Hare School.
	Kaviráj, Sureschandra	... Doveton College.
	Lachminárayan	... Luckimpore School.
	Ladharám	... Rawul Pindee Mission School.
	Láhiri, Asutosh	... Bauleah School.
	„ Bhavánikánta	... Ditto.
	Lál, Chedá	... St. John's College.
	„ Guri	... Agra Collegiate School.
	„ Mendi	... Nowabgunge School.
	„ Syámsundar	... Bareilly Collegiate School.
130	„ Syámsundar	... Hume's High School, Etawah.
	Majumdár, Jogeschandra	... Hindu School.
	Markus, C. P.	... St. Thomas' College, Colombo.
	Mallik, Harináth	... L. M. S. Institution, Bhowanipore.
	„ Kasiswar	... Howrah School.
	Matiprasád	... Agra Collegiate School.
	Misra, Dharanidhar	... Hooghly Collegiate School.
	Mitra, Abhayácharan	... Metropolitan Institution.
	„ Abhayácharan	... Patna Collegiate School.
	„ Bihárilál	... Hindu School.
140	„ Haricharan	... Hare School.
	„ Jadunáth	... St. John's College.
	„ Kshetramohan	... Ooterparah School.
	„ Mohanchánd	... Hare School.
	„ Upendranáth	... Ditto.

	Moore, F. S.	... Bishop Cotton's School, Simla.
	Mukhopádhyáy, Amarchánd	.. Konnugger School.
	„ Dwarikánáth	... Hindu School.
	„ Jaykrishna	... Ditto.
	„ Kalidhan	... Sanskrit College.
150	„ Kumadvandhu	... Serampore College.
	„ Rájnáráyan	... Ooterparah School.
	„ Rámchandra	... Bhowanipore Union Academy.
	„ Rámdás	... Hare School.
	„ Sirischandra	... Metropolitan Institution.
	„ Sivnáráyan	. Beersingha A. S. School.
	Mulraj	... Lahore Mission School.
	Mustaphi, Gurudás	... Kishnaghur Collegiate School.
	Nandi, Chandrakumár	... South Baharoo School.
	„ Sivchandra	... Doveton College.
160	Nárayanprosád	... Patna Collegiate School.
	Náth, Amritlál	... Canning College, Lucknow.
	Pál, Apurvakrishna	... General Assembly's Institution.
	„ Banamáli	... Calcutta Free Church Institution.
	Passanah, C.	... St. Peter's College, Agra.
	Paterson, V.	... La Martiniére College, Lucknow.
	Prendergast, N. J.	... Doveton College.
	Ráná, Baláichánd	... Hare School.
	Ráy, Amritalál	... Howrah School.
	„ Avináschandra	... L. M. S. Institution, Bhowanipore.
170	„ Harináth	... Kishnaghur Collegiate School.
	„ Jamiat	... Hurdui Zilla School
	„ Makundachandra	... Dacca Collegiate School.
	„ Priyanáth	... Jessore School.
	„ Satischandra	... Mymensing School.
	„ Syámákánta	... Ditto.
	Raynor, A. W.	... Mussoorie School.
	Read, T. R.	... La Martiniére College.
	Ruhman, Azizar	... Gowhatty High School.
	Ryan, E.	... St. Peter's College, Agra.
180	Sadukhan, Khiradáchandra	... Hooghly Branch School.
	Sháy, Madanmohan	... Ranchee School.
	Sányál, Umeschandra	... Berhampore Collegiate School.
	Sarkár, Dharmadás	... Howrah School.
	„ Jogendranáth	... Hare School.
	„ Nilkanta	... Burrisaul School.
	„ Rájendranáráyan	... Bauleah School.
	Sen, Mahendranáth	... Hooghly Branch School.
	„ Matilál	... Hare School.
	Set, Mihirlál	... Howrah School.
190	Sing, Nehal	... Luckimpore School.
	Sinha, Amvikacharan	... Paikparah School.
	„ Bihárilál	... Berhampore Collegiate School.
	„ Makaraddhaj	... Queen's College, Benares.
	„ Rádhásyám	... Beerbhoom School.
	Smith, W.	... La Martiniére College.
	Tejkumár	... Bareilly Collegiate School.
	Tewari, Madhoprosád	... Canning College, Lucknow.
	Trikha, Wazirchánd	... Umritsur School.
	Watson, H.	... Doveton College.
200	Willcock, J.	... Mussoorie School.
	William, J. H.	... La Martiniére College.

SECOND DIVISION.

In Alphabetical Order.

Abdul, Alim	... L. M. S. School, Khagra.
„ Azíz	... Joynarain's College.
„ Hafiz	... Calcutta Mudrissa.
„ Jafar Mohammed	... Nagpore F. C. Institution.
„ Mujíd	... Bareilly Collegiate School.
„ Razaque	... Ditto.
„ Wajed	... Calcutta Mudrissa.

	Abdulla	...	Joynarain's College.
	Abíd Hosen	...	Hurdui Zilla School.
10	Abul Hosen	...	Budaon School.
	A'cháryya, Piyárimohan	...	Cuttack High School.
	„ Upendranáth		Kishnaghur Collegiate School.
	Adhikári, Bhimcharan		Tumlook School.
	Adityaprosad		Queen's College, Benares.
	A'dya, Binadvihári		Hindu School.
	Ahmed Khan		Umritsur School.
	„ Myne-ud-din	..	Hooghly Collegiate School.
	„ Sadr-uddin		Calcutta Training Academy.
	A'li, Baksh		Sarun School.
20	„ Baksh		Agra Collegiate School.
	„ Hosen		Fyzabad School.
	Amirkhan		Teacher.
	Aya Sing		Umritsur Mission School.
	Budi, Devichánd		Umritsur School.
	Badriprasád		Delhi Collegiate School.
	Bágchi, Prasannakumár		Kishnagur A. V. School.
	Baksi, Devendranáth		Burdwan Maharaja's School.
	„ Kedárnáth		Kishnaghur A. V. School.
	Bal, Táranáth		Pogose School.
30	Bandyopádhyay, Aghornáth		Patna Collegiate School.
	„ Amritalál		Burrisa School.
	„ Annadaprasád		Hindu School.
	„ Avinaschandra		L. M. S. Institution, Bhowanipore.
	„ Bijaykisan		Metropolitan Institution.
	„ Binadvihári		Ditto.
	„ Brajanáth		Bullagurh School.
	„ Devendranáth		Calcutta F. C. Institution.
	„ Gadadar		Muragacha School.
	„ Gangacharan		Ooterparah School.
40	„ Girischandra		Hare School.
	„ Girischandra		Ooterparah School.
	„ Harimohan	...	Santipore English School (Old).
	„ Harinàráyan		Kandee School.
	„ Haripada		Calcutta Training Institution.
	„ Hemchandra		Howrah School.
	„ Isánchandra		Ooterparah School.
	„ Kantichandra		Bhastarah School.
	„ Maheschandra		Beerbhoom School.
	„ Nilkamal		Calcutta F. C. Institution.
50	„ Pannálál		Hooghly Branch School
	„ Patiram		Berhampore Collegiate School.
	„ Rájendralál		Metropolitan Institution.
	„ Rájendranáth		L. M. S. Institution, Bhowanipore.
	„ Rájkrishna		Culna Mission School.
	„ Sasibhushan		Kishnaghur Collegiate School.
	„ Sivkrishna		Kishnaghur A. V. School.
	„ Umácharan	...	L. M. S. Institution, Bhowanipore.
	Bansilál		Gya School.
	Bardhan, Bangachandra		Furreedpore School.
60	Basák, Jítendrakrishna		Calcutta F. C. Institution.
	„ Syámvandhu		Pogose School.
	Basten, N.	.	Lahore Mission School.
	Basu, Adyanáth		Bhowanipore Union Academy.
	„ Aghorlál	..	General Assembly's Institution.
	„ Aswinikumar	...	Mymensing School.
	„ Bámácharan		Metropolitan Institution.
	„ Baradákánta		Purulia School.
	„ Bibhudásankar	...	Kishnaghur Collegiate School.
	„ Binadvihári		Moradpore Training Seminary.
70	„ Brajendrakumár	..	Baraset School.
	„ Dinanáth	...	Bagnan A. V. School.
	„ Girischandra		Hooghly Branch School.
	„ Káliprasanna	...	Pogose School.
	„ Kisarimohan	.	Seal's Free College.
	„ Krishnachandra	...	Teacher.
	„ Prasannakumár	...	Metropolitan Institution.
	„ Priyanáth	...	Sanskrit College.

	Basu, Purnachandra	... Calcutta F. C. Institution.
	„ Rájkumár	... Hindu School.
80	„ Surryyanárayán	... Bhagulpore School.
	„ Taraknáth	... Cuttack High School.
	„ Umeschandra	... Metropolitan Institution.
	Batavyál, Saratnáth	... Khanakulkishnaghur A. S. School.
	Benisankar Pándá	... Saugor School.
	Bhagatrám	... Lahore Collegiate School.
	Bhagiratprasád	... St. Stephen's College, Delhi.
	Bhairoprasád	... Goruckpore Mission School.
	Bhar, Girischandra	... General Assembly's Institution.
	Bhattácháryyá, Bánikánta	... Mahespore School.
90	„ Biharilál	.. Agurparah C. M. S. Institution.
	„ Chandidás	.. Chatmore School.
	„ Harimohan	... Santipore English School (Old).
	„ Jadunáth	... Pubna School.
	„ Kálikrishna	... Sanskrit College.
	„ Káliprasanna	... Gya School.
	„ Krishnahari	... Sanskrit College.
	„ Kumárchandra	... St. Peter's C. M. School.
	„ Mánikchandra	... Moradpore Training Seminary.
	„ Navagopál	... Navadwip A. S. School.
100	„ Rámnáth	... Canning College, Lucknow.
	„ Sáradáprasád	... Andool School.
	„ Sripati	... Kishnaghur Collegiate School.
	Bhaumik, Jádavchandra	... Pubna School.
	Bholánáth	... St. Stephen's College, Delhi.
	Biswás, Gaganchandra	... Kishnaghur A. V. School.
	„ Loknáth	... Cossipore School.
	Bramha, Bámandás	... Kishnaghur Collegiate School.
	Brittain, W. A.	... St. Thomas' College, Colombo.
	Byers, E. K.	... Ditto.
110	Chakravartí, Adityachandra	... Dacca Collegiate School.
	„ Digvijaychandra	... Kandee School.
	„ Durgacharan	... Calcutta Training Institution.
	„ Girischandra	... Pogose School.
	„ Golakchandra	... Gowhatty High School.
	„ Haribhushan	... Kishnaghur Collegiate School.
	„ Krishnachandra	... Culna Training School.
	„ Mahendranáth	... Barripore School.
	„ Navinchandra	... Beerbhoom School.
	„ Rasiklál	... Kuchiakole Rajgram School.
120	„ Srináth	... Pogose School.
	Chand, Krishnadás	... Dacca Collegiate School.
	Chandra, Jádavkrishna	... L. M. S. Institution, Bhowanipore.
	Charanjit Mal	... Church Mission School, Peshawur.
	Chattopádhyáy, Abhayácharan	.. Patna Collegiate School.
	„ Aghornáth	... Metropolitan Institution.
	„ Annadaprasád	... Howrah School.
	„ Arunoday	... Calcutta Training Institution.
	„ Bhutnáth	... Baraset School.
	„ Chandrakumár	... Hare School.
130	„ Chandrakumár	... Nagpore F. C. Institution.
	„ Dhandiráj	... Agurparah C. M. S. Institution.
	„ Haridás	... Patna Collegiate School.
	„ Iswarchandra	... Bancoorah School.
	„ Jagannath	... Midnapore School.
	„ Jogendrachandra	.. Kandee School.
	„ Jogendranáth	. Howrah School.
	„ Jogendranáth	... Jeypore Maharajá's College.
	„ Kalináth	... Hooghly Collegiate School.
	„ Khiradáchandra	... Debrogurh School.
140	„ Khiradáchandra	... Oriental Seminary.
	„ Khiradánáth	... General Assembly's Institution.
	„ Loknáth	... L. M. S. Institution, Bhowanipore.
	„ Mákshanlál	... Calcutta F. C. Institution.
	„ Rákháldás	... Beerbhoom School.
	„ Sáradáprasád	... Barripore School.
	„ Satyacharan	... Burranugger Hindu School.
	„ Sidheswar	... Barrackpore School.

	Chaudhuri, Bidhubhushan	... L. M. S. School, Khagra.
	„ Durgádás	... Bancoorah School.
150	„ Harilál De	... Metropolitan Institution.
	„ Kángálicharan	.... Intally Institution.
	„ Kedárnáth	... Metropolitan Institution.
	„ Prasannachandra	... Dacca Brahmo School.
	„ Saratchandra	... Furreedpore School.
	„ Umeschandra	. Hindu School.
	Chaurangi, Kaliprasanna	... Ooterparah School.
	Cleghorn, E.	... Private Student.
	Cowasjee, Bomanjee	... Bengal Academy.
	D'Cruze, J.	... St. Xavier's School.
160	„ J. M.	... Serampore College.
	Dálchánd	... Budaon School.
	Dás, Brajanáth	... Hindu School.
	„ Brindavanchandra	... Private Student.
	„ Chaitanayacharan	... Sylhet School.
	„ Darpanáráyan	... Cuttack High School.
	„ Girischandra	... Pubna School.
	„ Haramohan	... Noakhally School.
	„ Hariprasád	... Balasore School.
	„ Jadunáth	... Hooghly Branch School.
170	„ Jagannáth	... Pogose School.
	„ Jogendrakumár	... Oriental Seminary.
	„ Kailáschandra	... Puri School.
	„ Káliprasanna	... Dacca Brahmo School.
	„ Moheschandra	... Mymensing School.
	„ Navakumár	... Pulwa Magoorah A. V. School.
	„ Párvatináth	... Dacca Collegiate School.
	„ Rádhánáth	... Sylhet School.
	„ Siddheswar	... Hooghly Branch School.
	„ Sudarsan	... Balasore School.
180	„ Syámlál	... Calcutta Training Institution.
	„ Umeschándra	... Burrisaul School.
	„ Upendranáth	... Midnapore School.
	Datt, Náráyan	... St. John's College, Agra.
	Datta, Avinashchandra	... Midnapore School.
	„ Brindavanchandra	... Hooghly Collegiate School.
	„ Gadádhar	... Furreedpore School.
	„ Gangádhar	... Sanskrit College.
	„ Girischandra	... Bancoorah School.
	„ Gostovihári	... Midnapore School.
190	„ Prasannakumár	... Ooterparah School.
	„ Prasannakumár	... Pogose School.
	„ Sureschandra	... Mirzapore Mission School.
	„ Upendranáth	... Calcutta F. C. Institution.
	David, Ismael	... L. M. S. Institution, Mirzapore.
	Dayál, Bhrigu	... Arrah School
	„ Siv	... Oonao School.
	De, Gopalchandra	... Hare School.
	„ Harakáli	... South Baharoo School.
	„ Harinám	... Hindu School.
200	„ Hiralál	... Juggutbullubpore School.
	„ Jogendralál	... Metropolitan Institution.
	„ Mahendranáth	... Boroe School.
	„ Radhikaprasád	. Cutwa School.
	„ Rajchandra	Joynarain's College.
	„ Rajendranáth	. Santipore New School.
	„ Suryyakumár	Noakhally School.
	Deolia, Giridharilál	... Saugor School.
	DeSilva, J.	... St. Thomas' College, Colombo.
	Dhainram	... Delhi Collegiate School.
210	Dhar, Benimádhav	Khajah Abdool Gunny's School.
	„ Syámlál	. Hare School.
	Dharam Sing	... Goojranwallah Mission School.
	Dube, Kásináth	... Saugor School.
	„ Rámlál	. . Canning College, Lucknow.
	Ebadulla	... Hurdui Zillah School.
	Faizlur Ruhman	... Sylhet School.

	Fatéh Bahadur	... Patna Normal School.
	Fox, H	... St. Xavier's College.
	Gajadharprasád	... Patna Normal School.
220	Ganes Sing	... Moradabad School.
	Gangaprasad	... Bareilly Collegiate School.
	Ganga Sing	... Nagpore F. C. Institution.
	Gangopádhyáy, Becharam	... Culna Mission School.
	„ Benikánta	... Pulwa Magoorah School.
	„ Bipinvihári	... Kishnaghur Collegiate School.
	„ Kálikrishna	... Pubna School.
	„ Kálikumár	... Sodepore School.
	„ Kshtramohun	. L. M. S. Institution, Bhowanipore.
	„ Nirendramohan	... Hindu School.
230	„ Purnachundra	.. Ooterparah School.
	Gaurisankar	... Sarun School.
	George, D.	... Private Student.
	Ghamandilal	... Allahabad Zillah School.
	Ghosh, Abhayacharan	... Pogose School.
	„ Aghornáth	... Kishnaghur Collegiate School.
	„ Batakrishna	... Garden Reach A. V. School.
	„ Bhavendrakumar	... Hare School.
	„ Bhuvanessar	... Roy Bareilly School.
	„ Brajendrakumár	... Barrikpore School.
240	„ Brajendranáth	... Cuttack High School.
	„ Chaitanyadás	... Calcutta F. C. Institution.
	„ Dwarikánáth	.. Balasore School.
	„ Girischandra	.. Bhagulpore School.
	„ Gopálchandra	.. Sibsaugor School.
	„ Gopálgovinda	... Khanakul Kishnaghur A. S. School.
	„ Kálikrishna	... Mymensing School.
	„ Káminikumár	... Pogose School.
	„ Kedárnáth	... Calcutta Training Academy.
	„ Kshetramohan	... Dushghurah Aided School.
250	„ Lakshmanchandra	... Maldah School.
	„ Lalitmohun	... Barrackpore School.
	„ Mahánanda	... Kandee School.
	„ Mahendralál	... Chinsurah Hindu School.
	„ Mahimchandra	... Noakhally School.
	„ Makhanlál	... Beerbhoom School.
	„ Manmohan	... Hindu School.
	„ Matilál	... Chinsurah Hindu School.
	„ Matilál	... General Assembly's Institution.
	„ Nagendranáth	... Bora School.
260	„ Nandalál	... Metropolitan Institution.
	„ Náráyanchandra	... General Assembly's Institution.
	„ Navinchandra	... Seal's Free College.
	„ Prasannakumár	Pogose School.
	„ Purnachandra	Metropolitan Institution.
	„ Sátkari	Seal's Free College.
	„ Syamácharan	Bulluti School.
	„ Umácharan	Calcutta Training Institution.
	Ghoshál, Káláchánd	Ooterparah School.
	„ Rájkumár	Santipore New School.
270	Gibbons, F.	St. Xavier's College.
	Golam Rahman	Kishnaghur A. V. School.
	Golapchandra	... Gowhatty High School.
	Gopalprasád	Queen's College, Benares.
	Gopal, Samuel	Nagpore Free Church Institution.
	Gopal Sing	Mutra School.
	Goswami, Lalmohan	.. Santipore English School (Old).
	„ Trailokyanáth	Beauleah School.
	Govindarao, Toley, Pandit	Saugor School.
	Govinda Sing	... Jeypore Moharaja's College.
280	Grenier, J. R.	... Teacher.
	Guha, Prasannachandra	Dacca Collegiate School.
	„ Purnachandra	Khajah Abdool Gunny's School.
	Gupta, Bishunpada Sen	... Sodepore School.
	„ Gopálchandra	Metropolitan Institution.

	Gupta, Sivchandra	... Hare School.
	Gurumuk Sing	... Jullundur Mission School.
	Gwyther, H. T.	... LaMartiniere College.
	Hajarilál	... Bareilly Collegiate School.
	Hajra, Dinanáth	... Mamjooan School.
290	Háldár, Harináth	... P. Gupinathpore School.
	„ Kantichandra	... Kishnaghur A. V. School.
	„ Mahendranáth	... Chinsurah F. C. Institution.
	Halfhide, R. H.	... LaMartiniére College.
	Hardikar, Basdev	... Saugor School.
	Harnáráyan	... Canning College, Lucknow.
	Harris, N.	... Victoria College.
	Hiralál	... Loodianah Mission School.
	Hollingbery, R.	... St. Paul's School, Darjeeling.
	Isriprasád	... Bareilly Collegiate School.
300	Janglilál	... Patna Normal School.
	Jaymangal Prasad	... L. M. High School, Benares.
	Jaynáráyan Pundit	... Delhi Collegiate School.
	Jiráj Sing	... Bareilly Collegiate School.
	Jordár, Athar Ali	... Kishnaghur Collegiate School.
	„ Savdar Ali	... Kishnaghur A. V. School.
	Joseph, E.	... Bishop's College.
	Jugalkisar	... Sarun School.
	Jwalasing	... Umritsur Mission School.
	Káliprasád	... Allahabad Zillah School.
310	Káliyai, Chandrasikhar	... Dacca Collegiate School.
	Kamaláprasád	... Queen's College, Benares.
	Kar, Matilal	... Horinavi A. S. School.
	„ Nagendranáth	... Queen's College, Benares.
	„ Rádhágovinda	... Hare School.
	Karmakár, Bangachandra	... Dacca Brahmo School.
	„ Prahládchandra	... Calcutta F. C. Institution.
	Kedárnáth	... Delhi Collegiate School.
	Khán, Avdur Razaq	... Patna Collegiate School.
	„ Abdul Savan	... Cuttack High School.
320	„ Ináet-ulla	... Beerbhoom School.
	Khandakár, Govindarao	... Saugor School.
	Kiaz-ud-din	... Bareilly Collegiate School.
	Kotál, Umeschandra	... Tumlook School.
	Krael, C. S.	... LaMartiniére College.
	Kumár, Isánchandra	... Ajodhia School.
	„ Kálicharan	... Moradpore Training Seminary.
	Kundu, Krishnadás	... Bograh School.
	Kunjvihárilál	... Canning College, Lucknow.
	Lachmináráyan	... Delhi Collegiate School.
330	Lackersteen, P.	... St. Xavier's College.
	Láhiri, Prakáschandra	... Berhampore Collegiate School.
	Lakshmanprasad, Lálá	... Saugor School.
	Lawler, O.	... St. Peter's College, Agra.
	Lawrence, G.	... Teacher.
	Lazarus, E. C.	... Private Student.
	Lowrie, A. E.	... Bengal Academy.
	McArthy, J.	... St. Peter's College, Agra.
	Madhuprasád	... Ajmere Collegiate School.
	Mahammad	... Calcutta Mudrissa.
340	„ Zuheral Haq	... Ditto.
	Mahanti, Parikshit	... Cuttack High School.
	Maitra, Bijaykrishna	... L. M. S. School, Khagra.
	„ Bipinvihári	... Beauleah School.
	Majumdár, Ánandachandra	... Rungpore School.
	„ Bipinchandra	... Kishnaghur A. V. School.
	„ Durgácharan	... L. M. S. Institution, Bhowanipore.
	„ Girischandra	... Burdwan Moharaja's School.
	„ Hridaynáth	... Kishnaghur A. V. School.
	„ Rádhácharan	... Pubna School.
350	„ Saratchandra	... Culna Training School.
	Malcolm, A.	... Armenian Philanthropic Academy.

	Mallik, Gopálchandra	...	Howrah School.
	„ Nagendrakumár	...	Metropolitan Institution.
	Mánakchánd	...	St. Stephen's College, Delhi.
	Mandal, Bipinchandra	...	Kishnaghur A. V. School.
	Mannilál	...	Queen's College, Benares.
	Martindale, W.	...	Doveton College.
	Matilal	...	Hume's High School, Etawah.
	Matiram	...	Bareilly Collegiate School.
360	Misra, Madanmohan	...	Queen's College, Benares.
	„ Sivgovinda	...	Lukhimpore School.
	„ Umásankar	...	Queen's College, Benares.
	Mitra, Akkari	...	Mahanad F. C. Mission School.
	„ Anukul	...	Sulkea School.
	„ Ásutosh	...	Hare School.
	„ Bámácharan	...	Beerbhoom School.
	„ Gopálchandra	...	Seebpore Aided School.
	„ Jadavchandra	...	Maldah School.
	„ Jagannáth	...	Metropolitan Institution.
370	„ Jogendranáth	..	Garden Reach School.
	„ Kailásnáth	...	Calcutta Training Institution.
	„ Kálicharan	...	Calcutta F. C. Institution.
	„ Kandarpasundar	...	Purulia School.
	„ Mahananda	...	Ditto.
	„ Navagopál	...	L. M. S. Institution, Bhowanipore.
	„ Purnachandra	...	Hooghly Branch School.
	„ Ramanáth	...	Bullagurh School.
	„ Sankatacharan	...	Calcutta F. C. Institution.
	„ Sáradaprasád	...	St. John's College, Agra.
380	„ Saratchandra	...	Ranaghat School.
	Montry, S.	...	Canning College, Lucknow.
	Morris, F.	...	St. Thomas' College, Colombo.
	Mukhopádhyáy, Annadáprasád	...	Moradpore Training Seminary.
	„ Annadaprasád	...	Bagnaparah School.
	„ Ásutosh	...	Calcutta Training Academy.
	„ Atulkrishna	...	Hare School.
	„ Avinaschandra	...	Hooghly Collegiate School.
	„ Baradáprasád	...	Patna Collegiate School.
	„ Bishnuprasanna	...	Bullagurh School.
390	„ Chandrakumár	...	Bangla Bazar School.
	„ Chintámani	...	Sanskrit College.
	„ Haricharan	...	Midnapore School.
	„ Hemadrináth	...	Kishnaghur A. V. School.
	„ Hemchandra	...	Bansbaria F. C. Mission School.
	„ Heramvanáth	...	Monghyr School.
	„ Jadunáth	...	Teacher.
	„ Jogendranáth	...	General Assembly's Institution.
	„ Jyotiprasád	..	L. M. S. Institution, Bhowanipore.
	„ Kálináth	...	Burrisaul School.
400	„ Karunanidhan	...	Seal's Free College.
	„ Krishnachandra	...	Bhowanipore Institution.
	„ Krishnachandra	...	Beerbhoom School.
	„ Kshetramohan	...	Hare School.
	„ Kumadáchandra	...	Howrah School.
	„ Nakurchandra	...	Sarun School.
	„ Nilalohit	...	Agurparah C. M. S. Institution.
	„ Nityacharan	...	Hare School.
	„ Prakáschandra, (Senior)		Ooterparah School.
	„ Prakáschandra, (Junior)		Ditto.
410	„ Prasannákumar	...	Bhowanipore Union Academy.
	„ Purnánanda	...	Mahanad F. C. Institution.
	„ Rajanikánta	...	Kishnaghur Collegiate School.
	„ Rajendranáth	...	Hare School.
	„ Rájendranáth	...	L. M. S. Institution, Bhowanipore.
	„ Rámlál	...	Allahabad Zilla School.
	„ Rámtráhi	...	Metropolitan Institution.
	„ Sáradákánta	...	Calcutta F. C. Institution.
	„ Sarveswar	...	Culna Mission School.
	„ Sasibhushan	...	L. M. S. Institution, Bhowanipore.
420	„ Surathnáth	...	Beerbhoom School.

	Mukhopádhyáy, Syámácharan	... Burranugger Hindu School.
	„ Tárakchandra	... Beerbhoom Mission School.
	„ Trailokyanáth	... Beerbhoom School.
	Munnálál	... Fyzabad Zilla School.
	Murray, J.	... Mussoorie School.
	Nág, Chandrakánta	... Dacca Collegiate School.
	Nái, Meghnáth	... Baraset School.
	Namey, A. W.	... Bengal Academy.
	Nanakram	... Delhi Collegiate School.
430	Nandakumár	... Bareilly Collegiate School.
	Nandalál	... Ajmere Collegiate School.
	Nandi, Nandagopál	... Patna Collegiate School.
	Náráyandás	... C. M. School, Peshawar.
	Narinjandás	... Lahore Collegiate School.
	Narsingdás	... Ajmere Collegiate School.
	Nasruddin	. Sarun School.
	Náthumal	... St. Stephen's College, Delhi.
	Náthurám	... Umritsur Mission School.
	Niblett, W. C.	... Queen's College, Benares.
440	Niogi, Kailásnáth	... Berhampore Collegiate School.
	„ Ramánáth	... Pogose School.
	Nizam-ud-din, Hosen	... Bareilly Collegiate School.
	Obdadár Rajendranáth	... Lukhimpore School.
	Ogg, A. W.	... LaMartiniére College.
	Pál, Annadáprasád	... Kishnaghur Collegiate School.
	„ Banamáli	... Hooghly Collegiate School.
	„ Harischandra	... Ooterparah School.
	„ Jogendrachandra	... Howrah School.
	„ Kisarimohan	... Garden Reach School.
450	„ Lakshmináráyan	... Beerbhoom School.
	„ Prasannakumár	... Gossydoorgapore School.
	„ Prasannakumár	... Kalyparah A. V. School.
	Palit, Jogendranáth	... Calcutta Training Institution.
	Palmer, J.	... St. Xavier's College.
	Pánde, Benimádhav	... Metropolitan Institution.
	„ Rámantar	... L. M. S. Institution, Mirzapore.
	Pandit, Chunilál	... Burdwan Moharaja's School.
	„ Kedárnáth	... Canning College, Lucknow.
	„ Pránnáth	... Delhi Collegiate School.
460	„ Prasannakumár	... L. M. S. School, Khagrah.
	Páthak, Annadaprasád	... L. M. S. Institution, Bhowanipore.
	Perera, J. L.	... St. Thomas' College, Colombo.
	Peters, R.	... Hare School.
	Poddár, Khudirám	... Coomercolly School.
	Prasád, Bhairav	... Patna Collegiate School.
	Premchánd	. . Monghyr School.
	Rádhálál	... Teacher.
	Rádhikárám	... Gowhatty High School.
	Rae, G. P.	. Allahabad High School.
470	Ráhá, Bhairavchandra	... Kuchiakole Rajgram School.
	„ Krishnagopál	... Ditto ditto.
	Rahim-ud-din	. . Colingah Branch School.
	Rámchánd	... Delhi Collegiate School.
	Rámdás	... Hume's High School, Etawah.
	Rámprasád	.. Victoria College.
	Rámsaranlál	... Sarun School.
	Rámsing	... Umritsur School.
	Rámsing	... Cawnpore School.
	Ráy, Anandachandra	... Hooghly Branch School.
480	„ Bijaysankur	... Canning College, Lucknow.
	„ Damari	... Queen's College, Benares.
	„ Devendranath	... Hazaribag School.
	„ Devipada	... Christ Church School, Cawnpore.
	„ Haricharan	... L. M. S. Institution, Bhowanipore.
	„ Káminikumár	... Pogose School.
	„ Kuladáprasád	... Canning College, Lucknow.
	„ Lalitchandra	... Dacca Collegiate School.
	„ Lalitmohan	... Calcutta F. C. Institution.
	„ Nilmadhav	... Kishnaghur A. V. School.
490	„ Niranjan	... Furreedpore School.
	„ Nityagopál	... Calcutta F. C. Institution.
	„ Rámgopál	... Kishnaghur A. V. School.

	Ráy, Rámlál	... Bangla Bazar School.
	„ Sáradákumár	... Dacca Collegiate School.
	„ Siddheswar	... Howrah School.
	„ Sirischandra	... Pubna School.
	„ Sitánáth	... Metropolitan Institution.
	„ Sivchandra	... Canning College, Lucknow.
	„ Tárákumár	... Pogose School.
500	„ Umeschandrá	... General Assembly's Institution.
	Ráychaudhuri, Purnachandra	... Garden Reach School.
	„ Rádhánáth	... Chinsurah F. C. Institution.
	„ Rákhálchandra	... Mohespore Aided School.
	Safakutullah	... Rungpore School.
	Sáhá, Akshaykumár	... Hare School.
	Saháy, Bhagwan	... Hume's High School, Etawah.
	„ Bhagwan	... Allygurh School.
	„ Kuldip	... Patna Normal School.
	„ Roghuvar	... Bareilly Collegiate School.
510	„ Siv	... Ditto.
	Sankardás	... Umritsur School.
	Sankarlál	... Agra Collegiate School.
	Sányál, Basantakumár	... Digapoteah School.
	„ Kailáschandra	... Maldah School.
	„ Krishnachandra	... Bauleah School.
	„ Mathuranáth	... Kishnaghur Collegiate School.
	„ Raghunandan	... Ditto ditto.
	„ Ramendranáth	... Beauleah School.
	„ Sasidhar	... Berhampore Collegiate School.
520	„ Srináth	... Ditto ditto.
	Sardhárilál	... Bhaugulpore School.
	Sarjudayál	... Canning College, Lucknow.
	Sarkár, Bipinvihári	... Jenkins' School, Cooch Behar.
	„ Girischandra	... Sarun School.
	„ Sasibhushan	... Intally Institution.
	Sarmá, Umákánta	... Debroogurh School.
	Sen, Ajodhyanáth	... Burdwan Moharaja's School.
	„ Akshaykumar	... Joynarain's College.
	„ Amvikácharan	... Calcutta Training Institution.
530	„ Apurvakrishna	... Hare School.
	„ Banikanta	... Kishnaghur Collegiate School.
	„ Bhumendrasankar	... Calcutta Training Institution.
	„ Brindavanchandra	... Patna Collegiate School.
	„ Gaganchandra	... Pogose School.
	„ Jadunáth	... General Assembly's Institution.
	„ Jadunáth	... Burrisaul School.
	„ Jogendrachandra	... Hindu School.
	„ Kálikisar	... Pogose School.
	„ Kálimohan	... Ditto.
540	„ Kedárnáth	... Hare School.
	„ Phanibhushan	... Kishnaghur Collegiate School.
	Sen, Prankrishna	... Oriental Seminary.
	„ Prasannakumár	... Jessore School.
	„ Prasannakumár	... Tagoria School.
	„ Priyanath	... Oriental Seminary.
	„ Purnachandra	... Hindu School.
	„ Purnachandra	... Pogose School.
	„ Purnachandra	... Chittagong High School.
	„ Rameschandra	... Albert Institution.
550	„ Syamlal	... Hooghly Branch School.
	„ Syamacharan, (Senior)	... Pogose School.
	„ Syamacharan, (Junior)	... Ditto.
	„ Umeschandra	... Hare School.
	„ Umeschandra	... Hooghly Branch School.
	Set, Haripada	... Badla A. V. School.
	Sheik, Sáebjan	... Burdwan Moharaja's School.
	„ Shamsuddin	... Kishnaghur A. V. School.
	Sil, Ananta Kumár	... Garden Reach School.
	Sinha, Bankavihári	... L. M. S. School, Khagrah.
560	„ Brajalál	... Kandee School.
	„ Chundrasekhar	... Seal's Free College.
	„ Girischandra	... Hindu School.

	Sinha, Gnaendranáth	... Canning College, Lucknow.
	„ Káliprasanna	... Bhastarah School.
	„ Navinkisar	... Berhampore Collegiate School.
	„ Saradaprasád	... Canning College, Lucknow.
	„ Vikramadit	... Patna Normal School.
	Sivdás	Umritsur Mission School.
	Sivdás	... Ajmere Collegiate School.
570	Sivdayál	Oonao School.
	Sivnandanlál	.. Victoria School, Gazeepore.
	Sivsankarlál	... L. M. High School, Benares.
	Smith, T. M.	... LaMartiniére College.
	Solomons, W. H.	... Private Student.
	Syámdás	. Lahore Collegiate School.
	Syámlánanda	... Patna Collegiate School.
	Syámsundar	... Barrackpore School.
	Syud Mohammud Toki	... Canning College, Lucknow.
	„ Raza Hosen	... Ditto, ditto.
580	Tálukdár, Abhayacharan	... Dacca Brahmo School.
	„ Ánandamohan	... Dacca Collegiate School.
	Tapasi, Harilál	... Culna Mission School.
	Taslim-ud-din	... Rungpore School.
	Udaibhan Sing	... Goruckpore Mission School.
	Uditnáráyan	... Sarun School.
	Vakil-ud-din	... Calcutta Mudrissa.
	Wirasinghe, A. W. M.	... St. Thomas' College, Colombo.
588	Zahar-ud-din	... Calcutta Mudrissa.

THIRD DIVISION.

In Alphabetical Order.

	Abdul, Ghane	... Moradabad School.
	„ Hak	.. Bareilly Collegiate School.
	„ Rahim	... Ajmere College.
	Abdulla	... Patna Collegiate School.
	Aditya, Purnachandra	... Oriental Seminary.
	Ali, Imdad	... Seetapore School.
	„ Woomed	... Chinsurah Hindu School.
	Amer Uddin Ebenezer	... Kangra Mission School.
	Asad Ulla, Sheikh	... Beerbhoom School.
10	Azim Ulla	... Arrah School.
	Baksh, Umar	... Jullundur Mission School.
	Bakshi, Akshaykumar	... Pulwa Magora School.
	Bandyopadhyay, Asutosh	... Calcutta F. C. Institution.
	„ Avináschandra	... Jonye Training School.
	„ Baidyanáth	... Monghyr School.
	„ Banawarilál	... Noral School.
	„ Dinanáth	... Nagpore F. C. Institution.
	„ Ganeschandra	... St. Xavier's College.
	„ Harimohan	... Navadwip A. S. School.
20	„ Hariprasanna	... Ilsoba Mondlye School.
	„ Jogendranáth	... Ooterparah School.
	„ Kálipada	... Jonye Training School.
	„ Káliprasanna	... Serampore College.
	„ Mohendranáth	... Kishnaghur A. V. School.
	„ Paresnáth	... Bishop Wilson's School, Chatra.
	„ Parvaticharan	... Teacher.
	„ Piyarimohan	... Chinsurah F. C. Institution.
	„ Saratgopál	... Kishnaghur A. V. School.
	„ Tarapada	... Bagnaparah School.
30	„ Taraprasanna	... Ranaghat School.
	Basak, Rajendramohan	... Dacca Collegiate School.
	Basu, Annadácharan	... Seal's Free College.
	„ Atulkrishna	... Bora School.
	„ Avinaschandra	... Ditto ditto.
	„ Brajendrakrishna	... General Assembly's Institution.
	„ Chandrakumar	... Chittagong High School.
	„ Gurudás	... Jenkin's School, Cooch Behar.
	„ Jadunáth	... Calcutta Free Church Institution.

	Basu, Mathuranath	... General Assembly's Institution.
40	„ Navadwipchandra	... Burdwan Moharaja's School.
	„ Nilamvar	... Canning College, Lucknow.
	Bataliarám	... Lahore Mission School.
	Bhaduri, Akshaykumar	... Metropolitan Institution.
	„ Ramjadav	... Kishnaghur Collegiate School.
	Bhagavandyal	... Sultanpore Zilla School.
	Bhanja, Upendranath	... Tumlook School.
	Bhattacharyya, Akshaykumar	... Jenkin's School, Cooch Behar.
	„ Avináschandra	... Patna Normal School.
	„ Bámácharan	... Barrackpore School.
50	„ Durgasankar	... Berhampore Collegiate School.
	„ Rámchandra	... Beersengha A. S. School.
	„ Sitárám	... Salkea School.
	Bhavani, Bihárilál	... Santipore English School (Old).
	Bhumik, Tarankrishna	... Berhampore Collegiate School.
	Bihárilál	... Delhi Collegiate School.
	Biswás, Krishnachandra	... Chatmore School.
	Buchchanlál	... Joynráian's College.
	Callaghan, J.	... St. Peter's College, Agra.
	Chakravarti, Benimadhav	... Barrackpore School.
60	„ Navinchandra	... Bangla Bazar School.
	„ Ramcharan	... Midnapore School.
	Chandanlál	... St. Stephen's College, Delhi.
	Chandiprasad	... Joynráian's College.
	Chhatulál	... Goruckpore Mission School.
	Chattopádhyáy, Abhaycharan	... Mirzapore Mission School.
	„ Akahsychandra	... Kuchiakole Rajgram School.
	„ Bholánáth	... Chinsurah F. C. Institution.
	„ Dhananjay	... Ranaghat School.
	„ Kesavlál	... Kuchiakole Rajgram School.
70	„ Kshetramohan	... Konnugger School.
	„ Manmathnáth	... Hare School.
	„ Nityagopál	... Kishnaghur Collegiate School.
	„ Panchánan	... Hooghly Collegiate School.
	„ Phakirchand	... Badla A. V. School.
	„ Priyanáth	... General Assembly's Institution.
	„ Rámchandra	... Kishnaghur Collegiate School.
	„ Rasiklál	... Metropolitan Institution.
	„ Trigunácharan	.. South Baharoo School.
	„ Umeschandra	... Devgram School.
80	Chaudhuri, Banawarilál	... Kishnaghur Collegiate School.
	„ Bhuvanmohan	... Santipore New School.
	„ Jagatvandhu	... Albert Institution.
	Damodarprasad	... Bhagulpore School.
	Das, Bholanath	... Gowhatty High School.
	„ Bijaynath	... Ditto ditto.
	„ Bipinvihári	... Digapatia School.
	„ Harischandra	... Bangla Bazar School.
	„ Káliprasad	... Maldah School.
	„ Kartickchandra	... General Assembly's Institution.
90	„ Niradchandra	... Jagutbullabpore School.
	„ Raghunath	. Victoria College, Agra.
	„ Rámcharan	... Brahmo School, Dacca.
	„ Rasikchandra	... Chittagong High School.
	„ Sarvananda	... Sylhet Mission School.
	Datta, Bankavihari	... Midnapore School.
	„ Dinanath	... Calcutta Training Institution.
	„ Jitnarayan	... Howrah School.
	„ Jogindrachandra	... Burdwan Moharaja's School.
	„ Kesavchandra	... Burdwan C. M. S. Institution.
100	„ Manickchandra	... Kishnaghur A. V. School.
	„ Purnachandra	... Burrisal School.
	„ Srinath	... Teacher.
	„ Taraknáth	... Balgona H. C. A. School.
	De, Bhairavchandra	... Chittagong High School.
	„ Janakináth	... Nizamat School, Moorshedabad.
	„ Kálimohan	... Cachar School.

	De, Pramathachandra	... Hooghly Collegiate School.
	„ Syámácharan	... Moradpore Training Seminary.
	Dhar, Brajalál	... Pakoor School.
110	„ Gokulchandra	... Chinsurah Free Church Institution.
	Dinwiddie, J. D.	... Kamptee School.
	Dosar Jeorakhan	... Saugor High School.
	Dube, Tarakram	... Pakoor School.
	Durgakánta	... Gowhatty High School.
	Ford, C. J. W.	... St. Xavier's College.
	Gajanphur Hossain	... Cuttack High School.
	Gangopádhyáy, Bhuvanmohan	... Pogose School.
	„ Jogendranath	.. Hooghly Collegiate School.
	„ Kedárnáth	... Baruset School.
120	„ Kedarnath	... Kishnaghur Collegiate School.
	„ Nilmani	... Hooghly Branch School.
	Garvin, H. F.	... St. Thomas' College, Colombo.
	Ghatak, Kaliprasanna	... Chinsurah Hindu School.
	Ghosh, Aghornath	... Pulwa Magora School.
	„ Akinchan	... Kuchiakole Rajgram School.
	„ Bankavihari	... Bellore School.
	„ Brajakisar	... Berhampore Collegiate School.
	„ Chandrakanta	... Hooghly Branch School.
	„ Devendrachandra	... Hindu School.
130	„ Devendrakumar	... Barripore School.
	„ Dwárikanath	... Kishnaghur Collegiate School.
	„ Gopinath	... Metropolitan Institution.
	„ Haripada	... Chinsurah Hindu School.
	„ Jogendranath	. Dushghurah Aided School.
	„ Krishnachandra	... Moradpore Training Seminary.
	„ Krishnahari	.. Bullagor Aided School.
	„ Mohinimohan	... Burdwan Moharaja's School.
	„ Monimohan	... Metropolitan Institution.
	„ Raghunath	... Balasore School.
140	„ Sitánath	... Barrisal School.
	„ Uddhavchandra	... Cawnpore Zilla School.
	Ghoshál, Biháriláll	... Hooghly Collegiate School.
	„ Sivchandra	... Joynarion's College.
	Giridharlál	... Allygurh School.
	Golam Mahommed	... Lahore Collegiate School.
	Gopicháud	... Canning College, Lucknow.
	Gopilál	... Patna Normal School.
	Goswámi, Nilmádhav	... Beerbhoom School.
	„ Nandalál	... Hooghly Collegiate School.
150	Guha, Haricharan	... Brahmo School, Dacca.
	„ Jogendranáth	... Sylhet Mission School.
	Gupta, Benimádhav	... Culna Mission School.
	„ Bipinel andra	... Private Student.
	„ Dwarkanáth Dás	... Calcutta Training Institution.
	„ Mahendranáth	... Burdwan Moharaja's School.
	„ Narendranáth	... Howrah School.
	„ Nasirám	... Calcutta Training Academy.
	„ Rájchandra	... Bogra School.
	„ Rasiklál	... Calcutta Training Academy.
160	Háldár, Kálikumár	... Kishnaghur A. V. School.
	„ Priyanáth	... Jonye Training School.
	Harichánd	... Delhi Collegiate School.
	Hariharnáth	... Gya School.
	Hui, Nilámvar	... Serajgunge School.
	Jhandu	... Lahore Collegiate School.
	Kálisaháy	... Patna Normal School.
	Kanhailál	... Gya School.
	Kar, Rasiklál	... Calcutta Free Church Institution.
	Khadim Hossain	... Calcutta Mudrissa.
170	Kulavi, Sitanath	... Boroe School.
	Kundu, Devendranáth	... Coomercolly School.
	„ Gurudyál	... Ditto ditto.
	Láhá, Ratikánta	... Kishnaghur Collegiate School.
	Láhiri, Chandranáth	... Serampore College.

	Láhiri, Kisarimohan	... Khaja Abdool Gunny's School.
	Madak, Sasibhusan	... Hindoo School.
	Madanmohan	... Allahabad Zilla School.
	Mafazal Hossain	... Calcutta Mudrissa.
	Mahammed Nusrat Uddin	... Private Student.
180	„ Unas Ali	... Gowhatty High School.
	„ Zahir Uddin	... Private Student.
	Maitra, Utsavchandra	... Bogra School.
	Majumdár, Mahendranáth	... Bhowanipore Institution.
	„ Prasannakumár	... Pogose School.
	Mallik, Akshaykumár	... Baraset School.
	„ Jogendranáth	... Hindu School.
	Mandal, Kártikchandra	... Beersingha A. S. School.
	Mevaram	... Bareilly Collegiate School.
	Mistri, Aghornath	... Serampore College.
190	Mitra, Amvikácharan	... Hindu School.
	„ Basantakumár	... Coomercolly School.
	„ Bhavánicharan	... Hooghly Branch School.
	„ Bhutnáth	... Agorpara C. M. S. Institution.
	„ Chandrakumár	... Sylhet School.
	„ Dwárikánáth	... Barrackpore School.
	„ Gakulchandra	... Puruleah School.
	„ Haridás	... Midnapore School.
	„ Pulinchánd	... Hare School.
	„ Ramánáth	... P. Gupinathpore School.
200	„ Sáradaprasád	... Midnapore School.
	„ Tárinicharan	... Hindu School.
	„ Umácharan	... Jerat School.
	„ Upendrachandra	... Private Student.
	Muchi, Náráyandás	... Saugor High School.
	Mukhopádhyáy, Basantakumár	... Pogose School.
	„ Biháriláł	... Bareilly Collegiate School.
	„ Bisveswar	... Serampore College.
	„ Brajanáth	... Burdwan C. M. S. Institution.
	„ Chandrakánta	... Calcutta F. C. Institution.
210	„ Chandranáth	... Burdwan Moharaja's School.
	„ Golaknáth	... Bancoorah School.
	„ Hariprasád	... Devgram School.
	„ Jogendranáth	... Garden Reach School.
	„ Káliprasad	... Behala Mission School.
	„ Lálmohan	... Bellore School.
	„ Madhumádhav	... Hooghly Branch School.
	„ Madhusudan	... Puri School.
	„ Matilál	... Chinsurah Hindu School.
	„ Navakumár	... Serampore College.
220	„ Nilmohan	... Bhagulpore School.
	„ Prasannachandra	... Kallyparah A. V. School.
	„ Priyanáth	... Ranaghat School.
	„ Saratchandra	... Ooterparah School.
	„ Satyaprasád	... Kishnaghur Collegiate School.
	Munnalál	... Agra Collegiate School.
	Nág, Rámdayál	... Pogose School.
	Nandi, Gangagovinda	... Mymensing School.
	„ Govindavandhu	... Dinagepore School.
	„ Jadunáth	... Ditto.
230	Nandji	... Sarun School.
	Náráyan, Rájkisar	... Patna Govindachundra's School.
	Nathurám	... Delhi Collegiate School.
	Naylor, C. G. R.	... Doveton College.
	Niogi, Bhagavánchandra	... Chinsurah Hindu School.
	Nizam-ud-din	... Jullundur Mission School.
	Páin, Bipinvihári	... Serampore College.
	Pálchaudhuri, Jogeschandra	... Hindu School.
	Pálit, Hridaynáth	... Cuttack High School.
	Prabhudayál	... Umritsur Collegiate School.
240	Puranchánd	... St. John's College.
	Rádhácharan	... Lullutpore Zillah School.
	Rahim-ud-din	... Private Student.

	Ralyaram	... Umritsur Mission School.
	Rámaswámi, M.	... Teacher.
	Rámcharan	... Christ Church School, Cawnpore.
	Rámlachhman	... Delhi Collegiate School.
	Ráy, Amritalál	... Hare School.
	„ Brajamadhav	... Calcutta Free Church Institution.
	„ Chandrakumár	... Chinsurah Free Church Institution.
250	„ Dinanáth	... Bansbariah F. C. Mission School.
	„ Gopikánanda	... Bancoorah School.
	„ Kisarimohan	... Ditto.
	„ Nandalál	... Beerbhoom School.
	„ Nilratan	... Bishop Wilson's School, Chatrah.
	„ Prasannachandra	... Pogose School.
	„ Rádhikáprasád	... Kishnaghur A. V. School.
	„ Rájkumár	... Berhampore Collegiate School.
	„ Rámtáran	... Burdwan C. M. S. Institution.
	„ Tárinicharan	... Koochiakole Rajgram School.
260	„ Trailokyanáth	... Paikparah School.
	Ráychaudhuri, Jogendranáth	... Mahes School.
	„ Rájendranáth	... Ditto.
	Sáhá, Rákháldás	... Calcutta F. C. Institution.
	Saligram Khosla	... Lahore Mission School.
	Sányál, Moheschandra	... Teacher.
	„ Sátkari	... Santipore New School.
	Sarkár, Baradákánta	... Chittagong High School.
	„ Binadvihári	... Soorool English School.
	„ Manmohan	... Cutwa School.
270	„ Navadwipchandra	... Teacher.
	„ Srináth	... Pubna School.
	Sarmá, Kesavnáth	... Seebsagur School.
	Sarvadhikári, Surendrakumár	... Khanakul Kishnaghur A. S. School.
	Sattrukal Singhe, B. M.	... Private Student.
	Sen, Baradáprasád	... Kuchiakole Rajgram School.
	„ Kálikripá	... Albert Institution.
	„ Káliprasanna	... Barrackpore School.
	„ Kedarnáth	... Pulwa Magoorah School.
	„ Kedárnáth	... Seetapore School.
280	„ Kripánáth	... Calcutta F. C. Institution.
	„ Kshetramohan	... Teacher.
	„ Prasannachandra	... Pogose School.
	„ Prasannakumár	... Burrisaul School.
	„ Sivprasanna	... Chinsurah F. C. Institution.
	Sheikh, Basir-ud-din	... Baraset School.
	„ Elahi-ud-din	... Beauleah School.
	Sil, Kshetramohan	... Hindu School.
	„ Mahendranáth	... Chinsurah F. C. Institution.
	„ Upendranáth	... Ditto.
290	Sinha, Akhariram Kenkaráj	... Mozufferpore School.
	„ Devendranáth	... Dacca Collegiate School.
	„ Dwarikánáth	... Andool School.
	„ Govindanáráyan	... Queen's College, Benares.
	„ Gurudyál	... Dacca Brahmo School.
	„ Haradhyán	... Queen's College, Benares.
	„ Hirálál	... Kishnaghur A. V. School.
	„ Jaharilál	... Beersingha A. S. School.
	„ Kailáspati	... Patna Govindachandra's School.
	„ Nandalál	... Hooghly Collegiate School.
300	„ Purnachandra	... Ditto.
	Sivram Kandkar	... Teacher.
	Sivsankar Kharawal	... Saugor School.
	Sur, Harináth	... Barrackpore School.
	Suryaprasád	... Private Student.
	Swift, A.	... Goojranwallah Mission School.
	Syámlál	... Mutra School.
	Syud Zakir Hosen	... Mozufferpore School.
	Talukdar, Navadwipchandra	... Oriental Seminary.
309	Tarapdár, Isánchandra	... Pubna School.

UNIVERSITY OFFICE,
The 27th December 1870.

J. SUTCLIFFE, M. A.,
Registrar.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 28th December 1870.

PARTICULARS.	3½ per cent. Loan of 1853-54	4 per cent. Loans							4½ per cent.		5 per cent.		5½ per cent. Loan of 1859-60.	5 per cent Debentures for					TOTAL AMOUNT.
		of 1824-25.	of 1828-29.	of 1832-33.	of 1835-36	of 1842-43.	of 1854-55.	Transfer of 1865.	of 1858-57.	Transfer Loan dated 15th July 1870.	P. W. of 1854-55.	of 1856-57.		3 years. Debenture, or transferable to 4½ per cent Debenture repayable 4th July 1871.	18 months 4½ per cent. Transfer Loan repayable 4th July 1871.	5 years. Repayable June 1872	10 years. Repayable June 1877	15 years Repayable June 1882	
Balance of 14th December 1870	53,100	34,133	2,347	20,43,108	42,77,900	1,53,73,600	1,25,71,200	1,90,78,500	14,500	48,31,500	1,01,200	5,92,64,800	4,76,94,200	1,65,000	18,60,000	33,63,000	33,46,000	36,19,000	17,74,98,188
Add— Amount enfaced at Madras between 15th and 28th December 1870	...	..	..	...	...	2,000	...	2,000	...	500	...	3,500	2,86,000	...	...	...	...	...	2,94,000
Amount enfaced at Bombay between 15th and 28th December 1870	...	...	...	...	5,600	1,000	...	19,500	...	2,000	...	1,07,000	3,000	—	...	...	...	...	1,38,100
Amount enfaced at Calcutta between 15th and 28th December 1870	...	...	...	...	1,700	2,500	3,000	1,51,500	..	...	...	13,700	60,000	...	...	...	...	4,000	2,36,400
TOTAL ...	53,100	34,133	2,347	20,43,108	42,85,200	1,53,79,100	1,25,74,200	1,90,51,500	14,500	48,4,000	1,01,200	5,93,[illegible],[illegible]00	4,80,43,300	1,65,000	18,60,000	33,63,000	33,46,000	36,23,000	17,81,66,688
Deduct— Amount written off in the London Registers	...	...	...	30,293	8,700	1,56,200	20,000	86,200	...	...		500	6,000	...	...	...	...	...	3,07,893
Balance on 28th December 1870 .	53,100	34,133	2,347	20,17,815	42,76,500	1,52,22,900	1,25,54,200	1,[illegible],65,300	14,500	48,34,000	1,01,200	5,93,88,500	4,80,37,300	1,65,000	18,60,0[illegible]0	33,63,000	33,46,000	36,23,000	17,78,58,795

NOTE.—From 9th June 1867 to 31st Oct 1870 enfaced from India 1,059 lakhs, re-transferred from London 643 lakhs
" 1st Nov. 1870 to 15th Nov. " " " 17 " " " 7 "
" 16th " " to 30th " " " " 18 " " " 4 "
" 1st Dec. " to 14th Dec. " " " 3 " " " 2 "
" 15th " " to 28th " " " " 6 " " " 3 "
1,102 lakhs 649 lakhs.
649 "
Balance against India 453 lakhs.

PUBLIC DEBT OFFICE;
BANK OF BENGAL,
Calcutta, the 29th December 1870

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

TOPOGRAPHICAL SURVEY DEPARTMENT.

NOTIFICATION.

Calcutta, the 3rd January 1871.

The following appointments in the Junior Department of the Topographical Survey will take effect from the dates specified :—

Mr. John McCay, Sub-Surveyor, of No. 3 Topographical Survey Party, is appointed a Probationary Assistant Surveyor, 4th Grade, from the 1st ultimo, and is posted to No. 6 Topographical Party, Kasia and Garo Hills Survey.

Mr. R. A. Gibson, Apprentice attached to the Surveyor General's Office, is appointed a Probationer, and posted to No. 6 Topographical Party, Kasia and Garo Hills Survey, with effect from 1st December 1870.

H. L. THUILLIER, *Colonel,*
Surveyor General of India.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 30th December 1870.

No. 202.—Mails for Gopaulpore, Bimlipatam, Vizagapatam, Coconada, Madras, Negapatam, Galle, Colombo, Tuticorin, Cochin, Beypore, Calicut, Cannanore, Mangalore, Carwar, and Bombay for transmission per Steamer *Dacca*, will be closed at this Office on Monday, the 9th January 1871, at 6 P. M.

The 6th January 1871.

No. 204.—The next Overland Mail *viâ* Bombay will close on Wednesday, the 11th January 1871.

2. Book post and pattern packets must be posted on the 10th.

3. There will be no Express.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or, bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M., and after 7 up to 8-30 P. M., by a Post Office Clerk at the East Indian Railway Station, Armenian Ghât.

Postage chargeable by the new route *viâ* Brindisi and Germany :—

			Rs.	A.	P.
For the United Kingdom ...	Each letter per ½ oz.		0	8	0
	Each newspaper per 4 oz.		0	2	8
	Each book or pattern packet.	Not exceeding 1 oz.	0	2	0
		" " 2 "	0	3	4
		" " 4 "	0	4	8
		Every additional 4 "	0	4	8
For places served through the United Kingdom.	Each letter 8 pie per ½ oz. less than the published rate for a letter sent *viâ* Marseilles.				
	Each newspaper 8 pie per 4 oz. more than the published rate for a newspaper sent *viâ* Marseilles.				
	Each packet of books or patterns	8 pie per 4 oz. more than the published rate for a packet sent *viâ* Marseilles.			

As the late Papal States now form part of the Kingdom of Italy, correspondence for these States are now subject only to the same postal rules as apply to other parts of Italy, published in the Notification of this Department, dated 2nd September 1870.

No. 205.—Mails for Akyab, Rangoon and Moulmein, for transmission per British India Steam Navigation Company's Steamer, will be closed at this Office on Thursday, the 12th January 1871, at 6 P. M.

No. 206.—Mails for the following places, for transmission per Peninsular and Oriental Company's Steamer *Mongolia*, will be closed in this Office on Monday, the 16th January 1871, at 6 P. M. :—

Madras, Ceylon, Penang, Singapore, Malacca, Hong-Kong, China, Japan and Australia.

N B.—No letters, newspapers, books or pattern packets are sent to Aden, Suez, or Europe, or places *viâ* Europe, by Peninsular and Oriental Company's Steamers from Calcutta, the route to such places being *viâ* Bombay.

The 31st December 1870.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 31st December 1870.

Annand, J. H.
Ahmed Khan.

Bland, Mrs. J. J.
Broadley, A. M.
Bhindell, W.
Birchwood, T.
Burwood, G.
Baily, W.
Brydges, Mrs. J.
Brandreth, H.
Baptist, J.

Casperz, W. E.
Crafton, Revd. H. W.
Christien, C.
Chandra Nath Roy.
Colling, Lieut.
Chennel, A.
Cockburn, Admiral J H.
Charles, Capt.
Cochrane, D. A.
Connelly, H. C.
Cooper, Mrs. M.
Clarkson, J. D.

D'Silva, Mrs.
D'Souza, C.
Douglas, W. C.

Edgcumbe, Lieut. R.
Edmunds, H. A. & Co.

Farrol, Mrs.
Finny, Miss A.

Grinstein, M.
Gomes, Mrs. E.
Gulliver, Lieut.-Colonel.
Glenday, W.
Gopaul Chunder Mookerjee.
Goddard, S. T.
Goodwin, R. R.

Harrison, T.
Holmes, W.
Hanlon, E.
Harris, E.
Hassell, Mrs.

James, F.
Joakim, Mrs. M.

Kruger, W. F.
Kinealy, J. O.

LeRoy, Mrs. B.
Lall Mohun Shaw.
Lowenthall, Mrs.
Letzen, E.

Maxwell, R. J.
MaCarthy, Lieut.
Marsden, C. J.

Mullick, K. C.
McCay, J.
Marcar, T. L.
May, F. W.
Messrs. Lane.

Oma Churn Sett.
Ogg, A. W.

Peters, F.
Peake, G. C.
Piddington, Mrs
Pushong, R. A.
Peterson, F. W.

Rebeiro, J. D.
Robinson, W.
Rowgenson, D.
Ryan, A.
Ryvers, C. S.
Reade, A. J. M.

Shearman & Co.
Sewell, H.
Shewan, J. W.
Sartorins, Capt. R. W.
Sanley, N.
Stone, E. H.

Wilkie & Co.

W. H. McGOWAN,
Post Master of Calcutta.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 7, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Thirty-third Annual General Meeting of Subscribers to the above Institution will be held in the Town Hall on Saturday, the 28th January 1871, at 3 P. M., to receive the report of the Directors and to consider such matters as may then be submitted.

By order of the Directors,

W. H. RYLAND,
Officiating Secretary.

U. S. F. P. F. OFFICE,
The 16th December 1870.

The Estate of the late Mr. T. Menzies.

Notice is hereby given to parties having claims to the Estate of the late Mr. T. Menzies, who died near Allahabad on the 28th August 1868, *i. e.*, on the allotments of Waste Lands No. 2, Lookcha Nos. 3 & 4, 4, 8, 9 Ummurgurh, and Bhuddowra, in the District of Kheree, Oudh, that within three months from date they are requested to send in their claims to the undersigned, otherwise they will not be recognised.

C. R. SHAW, *Major,*
Deputy Commissioner.

KHEREE, DY. COMMR.'S OFFICE,
The 25th November 1870.

TENTS.

JUBBULPORE GOVERNMENT SCHOOL OF INDUSTRY.

The prices of Tents made at this Institution are the same as last year.

The reduction of 10 per cent. in the price of Tents under five hundred Rupees, and 20 per cent. on Tents over five hundred Rupees, as sanctioned last season, is still allowed, and revised list with prices reduced as above are available on application to the Superintendent.

B. ROGERS, *Captain,*
Superintendent.

Bengal Printing Company, "Limited."

Proceedings of Special Meeting of Shareholders of the Bengal Printing Company, "Limited," held at the Company's Premises, No. 4, Hastings' Street, Colvin's Ghaut, Calcutta, on Wednesday, 28th December 1870, *at* 4 P. M.

PRESENT:

W. H. Cogswell, Esq.
J. Burleigh, Esq.
E. W. Burgett, Esq.
Captain A. Smith.
E. J. Cogswell, Esq.
J. Allan, Esq.
J. L. Napier Hay, Esq.
C. Halford, Esq.
Dr. J. Phin-Smith.

J. J. Cogswell, Esq., by his Attorney W. H. Cogswell, Esq.
W. H. Savill, Esq., by J. Burleigh, Esq.
W. H. Cowley, Esq.,
Dr. William Cowan,
Major W. Carnell,
Mrs. Annie Adelaide Price, } *By the Secretary.*
Mr. W. Smith, *Secretary.*

Read advertisement convening the Meeting—

Proposed by W. H. Cogswell, Esq.,
Seconded by E. J. Cogswell, Esq.,
That Captain A. Smith occupy the Chair.
Proposed by Dr. J. Phin-Smith,
Seconded by C. Halford, Esq.,

That this Meeting confirms the Resolutions passed at the Special Meeting of Shareholders held on the 1st December 1870, to the following effect, *viz.*:—That the sum of Rs. 25,000 Surplus Stock Fund, be divided *pro rata* at Rs. 12–8 per Share to each Shareholder on and after the 29th instant, on production of Script; that the Shares be declared of the value of Rs. 37–8 each; that the Capital of the Company be reduced accordingly from Rs. 1,00,000 to Rs. 75,000; and that New Share Certificates of the value of Rs. 37–8 each be issued to each Shareholder in lieu of Old Script.

Carried unanimously.

The Meeting terminated with a vote of thanks to the Chairman.

A. SMITH,
Chairman.

Notice.

The interest and responsibility of Mr. James Matthews in our Firm ceased on 31st December 1870.

GRINDLAY & Co.

Calcutta, January 1871.

Notice

Is hereby given that the partnership lately subsisting between us at Calcutta, in the East Indies, as Merchants and Agents under the style or firm of "Rentiers & Co.," was this day dissolved as far as regards the undersigned John Baptist Rentiers as from the thirtieth day of April last, by mutual consent, as witness our hands this seventh day of November 1870.

J. B. RENTIERS.
C. K. SCHMIDT.

The firm will be carried on by the undersigned on his sole account and without further changes.

C. K. SCHMIDT.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

CALCUTTA CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.		
		Rs.	
3747 ...	A/70 62161 ...	100 ...	Baboo Joygopal Roy Chowdhory.
	A/70 71204 ...	100 ...	
	A/70 61102 ...	100 ...	
	A/64 96524 ...	100 ...	
3748 ...	A/70 87094 ...	100 ...	Sunker Mistry.
3749 ...	A/85 37672 ...	500 ...	Baboo Denonauth Chatterjee.
	A/85 36361 ...	500 ...	
	A/70 96533 ...	100 ...	
	A/70 96534 ...	100 ...	
	Notes partially lost or destroyed.		
		Rs.	
2449 ...	A/49 58944 ...	10 ...	Baboo Chunder Mohun Ghose.
3751 ...	A/88 47176 ...	10	Messrs. Thacker, Spink & Co.
	A/88 77864 ...	10 .	
	A/64 33412 ...	20 ..	

PAPER CURRENCY DEPARTMENT;
CALCUTTA,
The 5th January 1871.

L. BERKELEY,
Asst. Commr. of Paper Currency.

ALLAHABAD CIRCLE.

NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.	
	Rs.	
A/77 14887 ...	20 ...	The Executive Engineer, 1st Oudh Roads Division, Lucknow.
A/44 72429 ...	20 ...	
A/44 73871 ...	20 ...	
A/44 76459 ...	20 ...	
A/44 77144 ...	20 ...	
A/44 81328 ...	20 ...	
A/44 81733 ...	20 ...	
D/5 00273 ...	20 ...	
D/5 00622 ...	20 ...	
D/4 01019 ...	50 ...	Ensign C. W. J. Hingston, 62nd Regiment, Lucknow.
D/4 01020 ...	50 ...	
	Notes partially lost or destroyed.	
	Rs.	
D/4 01987, D/4 01986 wrongly joined	50 ...	Lieutenant C. W. Townsend, R. H. A., Umballa.
A/40 58951 ...	50 ...	Mr. A. Amiet, Benares.

PAPER CURRENCY OFFICE;
ALLAHABAD,
The 2nd January 1871.

S. JENNINGS, *A. A. G.*,
for *Deputy Commissioner of Paper Currency.*

PROMISSORY NOTES.

Lost.

The upper half of a 4-per cent. Government Promissory Note No. 2009, dated 1st May 1865, for Rs. 1,000.

KHETTER MOHUN NAUG,
Assistant, Bank of Bengal.

In transit from Fyzabad to Calcutta a Government Promissory Note No. 016581 of 5½-per cent. loan of 1859-60 for Rs. 500.

Payment of interest stopped in the Public Debt Office.

FYZABAD,
The 2nd January 1871.

R. M. KING, C. S.,
Deputy Commissioner, Fyzabad.

Just Published.

Bengal Official Army List.

Corrected up to January 1, 1871.

The Official Quarterly Army List of H. M.'s Forces in Bengal, to which is added a Non-Official Supplement, containing the latest corrected Civil List, War Services of Officers, &c., &c. By authority of Government. *Price Rs.* 5; and 8 annas extra for packing and postage.

The above to be had at the Office of Superintendent of Government Printing, 8, *Hastings Street, Calcutta.*

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 7, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 19.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 30th December 1870, and was referred to a Select Committee with instructions to make their report thereon in six weeks :—

No. 36 of 1870.

THE INDIAN ARMS BILL.

CONTENTS.

PREAMBLE.

I.—Preliminary.

SECTION.

1. Short title.
2. Local extent.
   Exclusions.
   Commencement and continuance of Act.
3. Repeal of Acts.
4. Interpretation-clause.

II.—Manufacture and Possession of Cannon.

5. Manufacture of cannon, without authority of Government prohibited.
6. Possession of cannon without permission prohibited.
7. Such permission to be in writing, and to specify number permitted.

III.—Manufacture and Sale of Arms.

8. Manufacturing or dealing in arms and ammunition without license prohibited.
9. Licenses by whom to be granted.
10. Form of license.

SECTION.

11. Licensee to put up a board in his shop.
12. Duration of license.
13. Entries to be made by licensed manufacturers or dealers.
Inspection of book.
14. Inspection of dealers' premises.
15. Revocation of license to manufacture or deal in arms or ammunition.

IV.—Importation of Cannon and Arms.

16. Cannon, arms and ammunition not to be imported without license.
17. Importation of arms and ammunition for private use.

V.—Transport of Arms.

18. Power to prohibit transport of arms and ammunition.
19. Arms and ammunition transported for private use.

VI.—Carrying Arms.

20. Arrest of persons conveying arms, &c., under suspicious circumstances.
Procedure where arrest made by person not a Magistrate or a Police Officer.
21. Disarming persons going armed or carrying arms without a license.
22. Exemptions.
23. Grant and revocation or suspension of licenses to carry arms.
24. Form of license.
25. License to state whether it applies to licensee's followers.
Conditions of grant.
26. Search and seizure of arms and ammunition in certain cases.

VII.—Disarmament.

27. Executive Government may order any District or place to be disarmed.
28. Possession of arms and ammunition without license prohibited.
29. Grant of licenses, &c.
30. License to travellers to carry arms.
31. Publication of order for disarming.
32. Power to search for arms and ammunition.
33. Search.
34. Exemptions.

VIII.—Penalties.

35. For manufacturing cannon without authority.
36. For possessing cannon without permission.
37. For manufacturing or selling arms without license.
38. On licensee omitting to put up board.
39. For putting up a board without a license.
40. For knowingly purchasing arms or ammunition from an unlicensed person.
41. For failing to keep book required by section 13.
42. For wilful concealment by manufacturer of arms.
43. For importing arms without license.
44. For transporting arms contrary to order.
45. For possessing arms in District ordered to be disarmed.
46. For refusing to produce or concealing arms searched for.
47. For assaulting or resisting any person in the execution of power conferred by Act.
48. For abetment.
49. Summary jurisdiction in respect of certain offences committed within Presidency Towns.
50. Conviction to be quashed on merits only.
51. All other offences committed in Presidency Towns punishable by High Courts.
52. Recovery of fines.
53. Rewards to informers.

IX.—Miscellaneous.

54. Seizure and detention of sulphur by Government.
55. Notice and limitation of suits.
56. Power to withdraw parts of District from the operation of Act.
57. Act not to alter or affect any other law relating to licenses.
58. Grant of licenses in Presidency Towns.
Schedule.

A BILL TO CONSOLIDATE THE LAW RELATING TO CANNON, ARMS AND AMMUNITION.

Preamble.

WHEREAS it is expedient to consolidate the law relating to the manufacture, importation, and sale of cannon, arms and ammunition, and the right to keep and use the same; It is hereby enacted as follows:—

I.—Preliminary.

Short title.

1. This Act may be called "The Indian Arms Act, 1871."

Local extent.

2. This Act extends to the whole of British India.

Exclusions.

But nothing in this Act applies to:—

(*a.*) Cannons, howitzers or mortars forming part of the ordinary armament of a vessel, or

(*b.*) Sulphur kept or sold in reasonable quantities for medicinal purposes.

Commencement and continuance of Act.

This Act shall come into operation on the passing thereof and shall remain in force until the Governor General in Council, by notification in the *Gazette of India*, otherwise orders.

Repeal of Acts.

3. The Acts mentioned in the schedule hereto annexed shall be repealed.

But all permissions given, licenses granted, orders made, and notifications published under any Act hereby repealed shall be deemed to be respectively given, granted, made and published under this Act.

Interpretation-clause.

4. In this Act—

"cannon" includes howitzers and mortars:

"arms" includes fire-arms, bayonets, swords, daggers, spears and spearheads; and

"ammunition" includes percussion caps, sulphur, grapeshot, cartridges and gunpowder.

II.—Manufacture and Possession of Cannon.

Manufacture of cannon, without authority of Government prohibited.

5. No person, unless authorized by Government, shall manufacture any cannon.

Possession of cannon without permission prohibited.

6. No person shall, without the permission of the Local Government, have in his possession any cannon, except in the course of his duty as a public officer of Government.

Such permission to be in writing, and to specify number permitted.

7. Whenever the Local Government permits any person to possess any cannon, such permission shall be in writing signed by a Secretary to the Government, and shall specify the number of cannon which such person is permitted to possess.

A fee of fifty rupees shall be paid on the delivery of such written permission.

III.—Manufacture and Sale of Arms.

Manufacturing or dealing in arms and ammunition without license prohibited.

8. No person shall manufacture, repair, or sell, or keep or expose for sale, any arms,

or shall manufacture or sell, or keep or expose for sale, any ammunition,

except under a license to manufacture or deal in arms or ammunition, as the case may be.

Licenses by whom to be granted.

9. Licenses to manufacture or deal in arms or ammunition may be granted by a Magistrate, or by an Officer authorized by the Governor General of India in Council or by the Executive Government to grant such licenses.

Form of license.

10. Licenses granted under section nine shall be in the form prescribed by the Governor General of India in Council, and shall be engrossed on a stamped paper of the value of ten rupees.

The stamped paper shall be furnished by the person applying for the license.

A separate license shall be taken out for the sale of sulphur.

Licensee to put up a board in his shop.

11. Every person to whom such license is granted shall put up a board in a conspicuous part of his shop or usual place of business, and cause to be painted thereon in large letters in the vernacular of the District the words "Licensed to manufacture or deal in arms or ammunition," as the case may be.

Duration of license.

12. Licenses granted under section nine shall be in force for one year from the date thereof and no longer.

Entries to be made by licensed manufacturers or dealers.

13. Every person licensed to manufacture or deal in arms, or ammunition, shall enter in a book to be kept by him for that purpose,

(*a.*) an account of all the stock-in-trade from time to time in his possession or under his control,

(*b.*) the name and address of every purchaser of arms or ammunition sold by him, and

(*c.*) the nature, description and quantity of such arms or ammunition.

Inspection of book.

Such book shall be open at all times to inspection by the Magistrate or other Officer duly authorized by Government in that behalf, and he may take copies of all entries therein contained.

Inspection of dealers' premises.

14. The Magistrate or other Officer authorized as aforesaid may at any time enter any premises in which arms or ammunition are manufactured or kept by any licensed manufacturer or dealer in arms or ammunition, in order to inspect his stock-in-trade.

Revocation of license to manufacture or deal in arms or ammunition.

15. Any license granted under section nine may be granted subject to such conditions as are thought necessary, and may be revoked or suspended by the Officer authorized to grant such licenses whenever he thinks fit.

IV.—Importation of Cannon and Arms.

Cannon and arms and ammunition not to be imported without license.

16. Except for the public service, no cannon, arms, ammunition or saltpetre shall be imported, either by sea or by land, into India except under a license from the Governor General in Council, or from some

Officer authorized in that behalf by the Governor General in Council.

Importation of arms and ammunition for private use.

17. The provisions of section sixteen do not extend to arms or ammunition imported by any person in reasonable quantities for his own private use; but the Collector of Customs may at any time detain such arms or ammunition, until he receives the orders of Government thereon.

V.—Transport of Arms.

Power to prohibit transport of arms and ammunition.

18. The Governor General in Council may from time to time by order prohibit the transport of any arms, ammunition, lead, saltpetre, or military stores, or of any particular description of arms, ammunition, or military stores from one part of India to another,

or the transport thereof in any particular direction to be specified in the order,

or prohibit the transport thereof except according to such rules and conditions as may be specified in the order,

and the Local Government shall have the like power within the territories under its government or administration.

Every such order may be cancelled by the authority by which it was made.

Arms and ammunition transported for private use.

19. Nothing in section eighteen extends to arms and ammunition transported by any person in reasonable quantities for his own private use in any District or place not ordered or liable to be disarmed under this Act.

VI.—Carrying Arms.

Arrest of persons conveying arms, &c., under suspicious circumstances.

20. Any person found carrying or conveying any arms, ammunition, or military stores, in such a manner or under such circumstances as to afford just grounds of suspicion that the same are being carried by him with intent to use them, or that the same may be used, for any unlawful purpose dangerous to the public peace, may be apprehended without warrant by any other person, and detained in custody in order that he may be dealt with according to law.

Procedure where arrest made by person not a Magistrate or a police officer.

Any person apprehended by a person not being a Magistrate, Deputy Magistrate, or Assistant to a Magistrate, or Police Officer, shall be delivered over as soon as possible to a Police Officer.

All persons apprehended by or delivered to a Police Officer under the provisions of this section shall be carried before a Magistrate or other Officer competent by law to punish them for the offence or to commit them for trial.

Disarming persons going armed or carrying arms without a license.

21. Any person going armed with or carrying any arms without having obtained a license from a Magistrate or other Officer authorized by the Governor General in Council or the Local Government authorizing him to carry arms, shall be liable to be disarmed by any Magistrate, Joint Magistrate, or Deputy Magistrate, or Assistant to a Magistrate, or by a Police Officer, if, in the judgment of such Magistrate or other Officer as aforesaid, it is dangerous to the public peace, to allow such person to go armed or to carry arms.

Exemptions.

22. The provisions of the sections twenty and twenty-one do not apply to—

Commissioned, Non-Commissioned, and Warrant Officers, Soldiers, and Sailors.

(a). Officers, Non-Commissioned Officers, Warrant Officers, Soldiers, and Sailors in the Military or Naval Service of Her Majesty, in respect of arms and ammunition kept by them for use in the public service:

Volunteers.

(b). Members of Volunteer Corps, in respect of such arms and ammunition:

Police and Revenue Officers.

(c). Police and Revenue Officers and other persons, in respect of arms and ammunition furnished by Government for use in the public service or provided by themselves with the sanction of Government for such use; or

Other persons.

(d.) such other persons, classes of persons, Districts or parts of Districts, as the Local Government, by notification in the official Gazette, from time to time exempts from such provisions.

Grant and revocation or suspension of licenses to carry arms.

23. Licenses to carry arms may be granted by any Magistrate or other Officer specially authorized by the Governor General in Council or the Local Government to grant such licenses, and may be revoked or suspended by any person authorized to grant such license whenever he thinks fit.

Form of license.

24. The license shall be in the form prescribed in this behalf by the Governor General in Council.

License to state whether it applies to licensee's followers.

25. The license shall state whether its operation is limited to the licensee or whether it extends to any of his followers.

In the latter case the number of the licensee's followers and the number and description of arms to be carried by each of such followers shall be specified.

Conditions of grant.

Every such license may be granted subject to such conditions (if any) as the grantor thinks fit; and on breach of any such condition, or on failure to comply therewith, the license shall become void.

Search and seizure of arms and ammunition in certain cases.

26. Whenever a Magistrate has reason to believe that any person residing within the local limits of his jurisdiction has in his possession any arms or ammunition for any unlawful purpose,

or that such person cannot, in the judgment of the Magistrate, be left in the possession of any such arms or ammunition, without danger to the public peace,

such Magistrate, having first recorded the grounds of his belief, may cause a search to be made of the house or premises occupied by such person, or in which the Magistrate has reason to believe such arms or ammunition are or is to be

found, and may seize and detain the same in safe custody for such time as he thinks necessary.

The search in such case shall be conducted by or in the presence of the Magistrate, or by or in the presence of a Joint or Deputy Magistrate, or a European Assistant, or by or in the presence of some European Officer, Civil or Military, to be specially empowered by Government.

VII.—Disarmament.

Executive Government may order any District or place to be disarmed.

27. The Governor General in Council or the Local Government may, whenever it appears necessary for the public safety, order that any Province, District, or place shall be disarmed.

Possession of arms and ammunition without license prohibited.

28. In such Province, District, or place, as well as in any Province, District, or place in which an order for a general search for arms has been issued under Act No. XXVIII of 1857, it shall not be lawful for any person to have in his possession without a license any arms or ammunition.

Grant of licenses, &c.

29. Licenses to have in possession any arms or ammunition may be granted by any Magistrate or other Officer specially authorized by the Governor General in Council or the Local Government to grant such licenses, and may be revoked or suspended by any Officer authorized to grant such licenses, whenever he thinks fit.

The license shall be in the form prescribed in this behalf by the Governor General in Council or by the Local Government.

License to travellers to carry arms.

30. When any person has a license from the Magistrate of the District or place at which he resides, or may be, to carry on a journey such arms as the Magistrate considers reasonable for his private use, and obtains from such Magistrate a license stating—

the name and address of such person,

the route by which he intends to proceed,

the time which such journey is expected to occupy, and

the arms which he is permitted to carry,

such license shall have the same force and effect, according to its tenor, in every District or place specified therein, as if leave to go armed had been granted by the Magistrate of such District or place.

Publication of order for disarming.

31. In every Province, District, or place which the Governor General in Council or the Local Government orders to be disarmed, such order shall be published in the *Gazette of India* or in the local Gazette, and shall also be made public in such other manner as the Governor General in Council or the Local Government directs.

Power to search for arms and ammunition.

32. The Magistrate or other Officer mentioned in the order may search or cause to be searched any house or premises occupied by any person reasonably suspected of having in his possession or custody any arms or ammunition without such license as aforesaid, or in which the Magistrate has reason to believe that any such arms or ammunition are or is concealed.

Search.

33. The search shall be conducted by or in the presence of the Magistrate or by or in the presence of a Joint or Deputy Magistrate or European Assistant, or by or in the presence of some European Officer, Civil or Military, appointed by Government to conduct such searches.

All arms and ammunition found on such search shall be confiscated.

Exemptions.

34. Nothing in this Part applies to any person or persons exempted by the authority of the Governor General in Council or of the Local Government of the proclaimed District, or by any European Officer serving in such District duly authorized by the Local Government on that behalf.

VIII.—Penalties.

For manufacturing cannon without authority.

35. Whoever not being authorized by Government manufactures any cannon, shall be liable to a fine not exceeding one thousand rupees, or to imprisonment for a term not exceeding three years, or to both.

For possessing cannon without permission.

36. Whoever, without the permission of the Local Government, has in his possession any cannon, except in the course of his duty as a public Officer, shall be liable to a fine not exceeding five hundred rupees for every such cannon.

For manufacturing or selling arms without license.

37. Whoever manufactures, repairs, sells, or keeps or exposes for sale, any arms or ammunition without such license as is mentioned in section nine, or contrary to any of the conditions contained in such license, shall be liable to a fine not exceeding five hundred rupees, or to imprisonment for a term not exceeding two years, or to both.

All arms and ammunition belonging to the offender shall be forfeited if the convicting Court or Officer so directs.

On licensee omitting to put up board.

38. Any person to whom such license has been granted omitting to put up in a conspicuous part of his shop or usual place of business, a board inscribed as is mentioned in section eleven, shall be liable to a fine not exceeding one hundred rupees.

For putting up a board without a license.

39. Any person, to whom such license has not been granted in the manner prescribed, putting up such board as aforesaid in his shop or usual place of business, shall be liable to a fine not exceeding one hundred rupees.

For knowingly purchasing arms or ammunition from an unlicensed person.

40. Any person knowingly purchasing any arms or ammunition from any person not licensed to sell the same, shall be liable to a fine not exceeding one hundred rupees.

For failing to keep book required by section 13.

41. Any person omitting or failing duly to keep such book as is mentioned in section thirteen, or to make therein all such entries as are hereby required,

and any person preventing or obstructing the inspection of such book, or making a false entry therein,

shall be liable for every such offence to a fine not exceeding five hundred rupees, in addition to double the value of any arms or ammunition sold of which he fails to make such entry, or respecting which he makes a false entry.

If the offender be licensed to manufacture or deal in arms or ammunition, he shall also forfeit his license if the convicting Magistrate so directs.

For wilful concealment by manufacturer of arms.

42. Any manufacturer or dealer intentionally concealing from a Magistrate or other Officer entering his premises under section fourteen any part of his stock-in-trade, or wilfully refusing to point out where the same is kept, shall be liable to a fine not exceeding five hundred rupees, or to imprisonment for a term not exceeding two years or to both fine and imprisonment,

and any arms or ammunition belonging to such person may be seized and shall be confiscated if the convicting Magistrate so directs.

For importing arms without license.

43. Any person importing or attempting to import either by sea or by land into India without such license as is mentioned in section sixteen any cannon, arms, ammunition, or saltpetre,

or knowingly concealing any cannon, arms, ammunition, or saltpetre imported without such license,

shall be liable to imprisonment for a term not exceeding three years, or to fine not exceeding one thousand rupees, or to both;

and the articles so imported shall be confiscated if the convicting Magistrate so directs.

Nothing in the former part of this section applies to arms or ammunition imported by any person in reasonable quantities for his own private use.

For transporting arms contrary to order.

44. Any person transporting or causing to be transported or attempting to transport or cause to be transported, any arms, ammunition, lead, saltpetre, or military stores, contrary to any order made under section eighteen, or to the rules and conditions specified therein, shall be liable to a fine not exceeding five hundred rupees, or to imprisonment for a term not exceeding three years, or to both,

and the articles transported or attempted to be transported shall be confiscated.

Any person by concealment or other device transporting or causing to be transported, or attempting to transport or cause to be transported, such arms, ammunition, lead, saltpetre, or military stores, shall, in addition to the fine hereby provided, be liable, upon conviction, to imprisonment for a term not exceeding seven years.

Nothing in the former part of this section applies to arms or ammunition transported by any person in reasonable quantities for his private use in any District or place not ordered to be disarmed.

For possessing arms in district ordered to be disarmed.

45. Whoever, after the expiration of the time mentioned in any order published under section thirty-one in any Province, District, or place to which that section applies,

or who in any Province, District, or place in which an order for a general search for arms has been issued, and is still in operation

has in his possession or custody any arms or ammunition without such license as is mentioned in section twenty-nine,

shall be liable to be imprisoned for a term not exceeding two years, or to fine not exceeding one thousand rupees, or to both.

For refusing to produce or concealing arms searched for.

46. If on any such search being made under the provisions of section twenty-six or thirty-two any person, having in his possession or power any such arms or ammunition, or knowing where such arms or ammunition are concealed, refuse to produce or point out the same to the Officer making the search,

or if any person intentionally conceals or attempts to conceal any such arms or ammunition,

such person may be apprehended without warrant, and shall be liable to imprisonment for a term not exceeding two years, or to fine not exceeding one thousand rupees, or to both.

For assaulting or resisting any person in the execution of power conferred by Act.

47. Whoever assaults or resists any person in the execution of any power vested in him by this Act, shall be liable to a fine not exceeding two hundred rupees, or to imprisonment for a term not exceeding six months, or to both.

For abetment.

48. Whoever abets within the meaning of the Indian Penal Code any offence under this Act shall be liable to the punishment hereby provided for such offence.

Summary jurisdiction in respect of certain offences committed within Presidency Towns.

49. If any offence which by this Act is made punishable with fine, or with fine and imprisonment not exceeding six months, is committed by any person within the local limits of the ordinary original criminal jurisdiction of the High Courts at Fort William, Madras or Bombay, such offence shall be punishable upon summary conviction by any Police Magistrate.

Conviction to be quashed on merits only.

50. No conviction, order, or judgment under the last preceding section shall be quashed for error of form or procedure, but only on the merits;

and it shall not be necessary to state on the face of the conviction, order, or judgment the evidence on which it proceeds,

but the depositions taken, or a copy of them, shall be returned with the conviction, order, or judgment in obedience to any writ of *certiorari*,

and if no jurisdiction appears on the face of the conviction, order, or judgment, but the depositions taken supply that defect, the conviction, order, or judgment shall be aided by what so appears in such depositions.

All other offences committed in Presidency Towns punishable by High Court.

51. All other offences punishable under this Act which are committed within the local limits of the ordinary original criminal jurisdiction of the High Courts at Fort William, Madras and Bombay, shall be punishable by such Court.

52. All fines imposed under this Act may be recovered, if for offences committed outside the local limits of the towns of Calcutta, Madras and Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of those towns in force for the time being.

Recovery of fines.

53. Any fine or penalty levied from any person convicted of an offence under this Act, or any portion of such fine or penalty, may be awarded to the person on whose information the conviction takes place.

Rewards to informers.

IX.—Miscellaneous.

54. The Governor General in Council or the Local Government may at any time seize all sulphur in the possession of any person, and detain the same for such time as may be deemed necessary for the public safety.

Seizure and detention of sulphur by Government.

55. No suit or other proceeding shall be commenced or prosecuted against any person for any thing done in pursuance of this Act, without giving him a month's previous notice in writing of the intended proceeding and of the cause thereof, nor after the expiration of three months from the accrual of the cause of action or other proceeding.

Notice and limitation of suits.

56. The Governor General in Council or the Local Government may from time to time withdraw from the operation of all or any of the provisions of this Act, any part or parts of any District or place; and may in like manner, as occasion requires, subject the same again to the operation of all or any of such provisions.

Power to withdraw part of District from the operation of Act.

57. Nothing in this Act alters or affects any law for the time being in force relating to licenses.

Act not to alter or affect any other law relating to licenses.

58. All licenses which may by this Act be granted by a Magistrate may in the Presidency Towns be granted by a Commissioner of Police.

Grant of licenses in Presidency Towns.

SCHEDULE.

Number and year.	TITLE.
XXXI of 1860	An Act relating to the manufacture, importation, and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases.
VI of 1865	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation, and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases).
VI of 1866	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation, and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases), and for other purposes.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is merely to consolidate the three Acts in which the law relating to Arms and Ammunition is now contained.

The wording and arrangement of the law have been improved, but no alteration has been made in its substance.

W. ROBINSON.

The 16th December 1870.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 6th January 1871, and was referred to a Select Committee with instructions to make their report thereon in a month :—

No. 1 OF 1871.

A Bill to facilitate the construction of Works of Public Utility from Local and Municipal Funds.

WHEREAS it is expedient to facilitate the construction of works of public utility from Local and Municipal Funds by means of advances to be made by the Government: It is hereby enacted as follows :—

Preamble.

1. This Act may be called "The Local Public Works Act, 1870."

Short title.

2. This Act shall extend to all parts of British India.

Extent of Act.

3. In this Act—

Interpretation-clause.

"Advance" means an advance made under this Act and includes all interest and charges payable to the Government under this Act on account of such advance :

"Advance."

"Fund" means all monies received or receivable on account of a Local or Municipal Fund from which an advance is to be repaid :

"Fund."

"Additional rate" means any rate or cess which may be levied for the purposes of a Local or Municipal Fund from which an advance is to be repaid :

"Additional rate."

"The person administering" includes all persons duly authorized to receive, keep in deposit, or expend a Fund, or an additional rate.

"The person administering."

4. If the person administering any Public or Municipal Fund desires to obtain an advance from the Government for the purpose of carrying out, or of assisting in carrying out, a work of public utility at the charge of such

Advances from public revenues for carrying out works of public utility.

Fund, he may make an application to the Local Government for such advance, and the Local Government, after such enquiry as in each case it may think desirable, if satisfied that such advance should be made, may authorize it to be made, subject to the provisions hereinafter contained.

Governor General to make rules.

5. The Governor General in Council shall from time to time make rules for regulating all matters relating to the making of such advances, and the said rules shall provide, amongst other things, for the following;

1. The determination of the Local and Municipal Funds to which this Act shall apply:

2. The works for which advances may be made under this Act:

3. The manner of making applications for advances:

4. The manner of conducting enquiries relative to applications:

5. The manner of recording the conditions on which an advance is made:

6. The manner and time of making advances:

7. The inspection of works carried out under this Act:

8. The instalments by which advances shall be repaid, the interest to be charged on advances and the manner and time of repaying advances and discharging the interest charged on the same:

9. The determination of the charges that may be made in respect of any advance, against the Fund from which such advance is repayable, on account of the share of the costs of the Government in giving effect to this Act:

10. The manner of keeping and auditing the accounts of the expenditure of advances, of the repayment of the same, and of the discharge of the interest thereon:

11. The amount that may from time to time be applied by the Local Government from the public revenues for the purpose of making advances.

The said rules shall be published in the *Gazette of India*, and when so published all Courts shall take judicial notice of them.

Obligation to repay advances.

6. The person from time to time administering any Fund shall duly repay and discharge such advance to the Government from such Fund, in accordance with the conditions on which it was made, and in preference to all other claims against such Fund.

If advance be not repaid, Local Government may appoint officer to keep Fund.

7. If at any time an advance be not repaid and discharged in accordance with the conditions on which it was made, the Local Government may appoint an officer to take possession of and receive the whole or any specified part of the Fund in the place of the person for the time being administering the same, and thereupon and so long as such officer shall remain so appointed and to the extent directed by the Local Government, the said person shall cease to have any authority to keep or receive the said Fund, and the receipt of such officer shall be a sufficient discharge for all demands payable to such Fund.

The Local Government may direct such officer to repay and discharge the advance as aforesaid from any amount so received by him. All payments made in that behalf by such officer shall be deemed to be a first charge against the said Fund, and the residue only of any amount so received, after making all such payments, shall be repaid to the person administering the said Fund.

Local Government may direct officer to administer Fund.

8. If at any time an advance be not repaid and discharged, according to the conditions on which it was made, and if such advance has been made subject to the condition that an additional rate shall be levied to provide for the due repayment and discharge of the advance, and if the person administering the Fund fails to levy such rate in the manner required under the said rules, the Local Government may order him to do all things needful for the levy of the said rate, and may appoint an officer to levy and receive the same.

An officer so appointed shall, so far as he shall be authorized so to do by the Local Government, and for the purpose of levying and receiving such rate, exercise all or any of the powers commonly so exercised by the person administering the Fund, and in the place of such person; and so long as such officer remains so appointed and to the extent of the authority given to the said officer by the Local Government, such person shall cease to exercise the said powers.

An additional rate levied and received under this section shall be dealt with as though it had been received under the section next preceding.

No advance to exceed six times income of Fund.

9. No advance under this Act shall exceed six times the gross income of the Fund received during the year next preceding that in which the advance is authorized by the Local Government.

Money not to be borrowed except under this Act.

10. No person administering any Local or Municipal Fund who is not authorized by some special law to borrow money on the security of such Fund shall borrow money on such security otherwise than in accordance with the provisions of this Act.

STATEMENT OF OBJECTS AND REASONS.

The Government of India has recognized the importance of facilitating to the utmost the prosecution of local works of improvement, and has come to the conclusion that a system somewhat similar to that established under the English Public Works Loan Acts may be introduced in India with much advantage. The Government would make advances, to be repaid with interest in a term of years, for works of certain classes, the public utility of which was duly ascertained. A certain maximum sum would be placed at the com-

mand of the Local Governments, to be applied in making such advances, on which they would operate, the power of extending the advances to new objects being limited by the obligation not to exceed that sum, so that, when the whole authorized sum was once advanced, the earlier loans must be paid off before fresh ones could be made.

It has been ruled, however, more than once recently, that it is not desirable to give the local bodies who deal with local or municipal revenues independent powers of borrowing, and that, when for any special reason it may be expedient that funds should be borrowed for local objects, the Government itself should lend the money. This course has been followed in several cases.

But in most of these cases there is no means of giving the Government a legal lien on the revenues on the security of which the loans are made. A municipal body or a person administering local revenues has no power to do more than deal with the revenue as it is received, and cannot give any valid pledge that the income of future years shall be applied in a particular way, unless under express legislative authority, which certainly has no existence in the case of most of the Local Funds in India. When the last law regarding municipalities in the North-Western Provinces, Act VI of 1868, was passed, the power of borrowing was deliberately rejected by the Government of India and the Legislative Council.

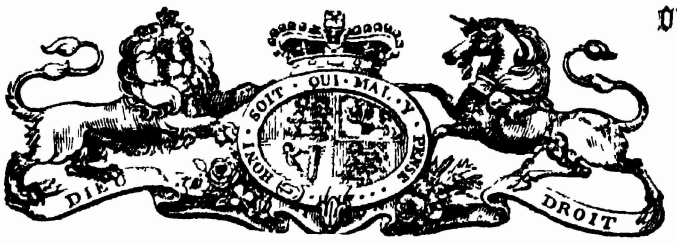
The present Bill has therefore been prepared in the Public Works Department in order to provide for the making of advances of public money for works of public utility to local or municipal bodies, obtaining at the same time valid security for their repayment from the funds at the disposal of such bodies.

R. STRACHEY.

21st March 1870.

WHITLEY STOKES,
Secy. to the Govt. of India.

No. 1 of 1871.



SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, JANUARY 7, 1871.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees four annas if sent by Post.*

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 30th December 1870.

PRESENT:

His Excellency the Viceroy and Governor General of India, K. P., G. M. S. I., *presiding.*
The Hon'ble John Strachey.
The Hon'ble J. Fitzjames Stephen, Q. C.
Major General the Hon'ble H. W. Norman, C. B.
Colonel the Hon'ble R. Strachey.
The Hon'ble F. R. Cockerell.
The Hon'ble J. F. D. Inglis.
The Hon'ble D. Cowie.
The Hon'ble W. Robinson, C. S. I.

LAND IMPROVEMENT BILL.

The Hon'ble MR. STRACHEY moved for leave to introduce a Bill to consolidate and amend the law relating to advances of money by the Government for the improvement of land. He said that a system of advances of this description, under the name of takkávi, had been in force in many parts of India almost from the commencement of our rule, and there were in several old Regulations passed at the end of the last century and the beginning of this, some seventy or eighty years ago, many provisions bearing on the subject. These old laws authorized, under certain conditions, the advancing of Government money for agricultural improvement, and in some parts of India the system had been acted upon to a very considerable extent. The security on

which these loans were made was complete, because the security was the land itself on which the improvements were carried out, and the advances were declared by law to be recoverable by the same processes as were applicable to the recovery of arrears of land-revenue. The provisions of these old Regulations had, however, been found to be very incomplete, and, as might have been expected, they were hardly suitable in many respects to the circumstances of the present times, and besides, it was thought very desirable to consolidate the whole law on the subject. This would be a further step towards the carrying out of the great scheme of the consolidation of the statutes of this country which his hon'ble and learned friend Mr. Stephen had in progress.

The Government believed that the principle of giving the assistance of the State to private persons for the purpose of carrying out works of permanent agricultural improvement was one that might with great advantage receive a much wider and more systematic development than had hitherto been given to it. The works for which these advances would be made were not at all great works requiring engineering skill, but works of improvement within the capacity of the proprietors and occupiers of the land themselves, with such little help from the authorities as might be necessary. These works would be for the most part such works as wells and small drainage-works, the reclamation of waste land, and so forth. There was another class of works at the present time for which advances of this kind might be made with special benefit, and for this class of works, through imperfections in the existing law, to which he need not now more particularly allude, advances had hardly been made at all. Northern India was being gradually covered with a system of great canals for irrigation; but the State could only construct the main channels for these works. All subsidiary works, such as the smaller channels for bringing water into the fields and the preparation of the land for irrigation, must be done by the people themselves, by the local proprietors and occupiers of land. Although these subsidiary works required really little skill, and were for the most part inexpensive, still the cost of them was often greater than the small proprietors and cultivators in possession of the land were able to bear without difficulty; and the necessity of incurring this expenditure had been found very often to be a serious obstacle in the way of obtaining full advantage from the irrigation-canals constructed by the Government. Without these subsidiary works of which he had spoken, it was impossible that full benefit could be derived from the canals. It rested with the occupiers of the land themselves to take water or not as they pleased; and the result of the present state of things was that there was frequently extreme delay, after the main channels were made, in taking the water. Thus there was delay in protecting the country against famine, and obtaining for the country the vast accession of wealth and prosperity which was offered to it, and at the same time, necessarily, delay in obtaining for the Government an adequate return on the vast sums of money that it had expended. The Government believed that there could be no object to which portions of the loans which it was proposed to raise for reproductive works could be more advantageously and properly devoted than this; and in making loans for works of this kind there could be absolutely no risk, for the loans would be given on the security of the land itself, and under a system already known to the people and highly appreciated by them. In a very few years all advances of this kind would be repaid, without the slightest doubt, with interest; nor would any elaborate or expensive machinery be required for the carrying out of this system under any development we were likely to see given to it. He believed there could be no doubt that the existing revenue and other public establishments would be quite sufficient to do every thing which was likely to be required.

He need not now enter into the details of the measure he proposed to introduce A more fitting opportunity for doing so would be found on the introduction of the Bill, if the Council would give him leave to proceed with

the measure. Provisions would of course be required in detail, to regulate the purposes for which these advances of money might be made, and for defining the conditions under which advances should be given and under which they would be repayable, and, in cases of failure in repayment, for defining the manner in which the money should be recovered. The Local Governments were all consulted regarding this measure in a letter which was published in the *Gazette of India* some six months ago. Answers had been received from all the Local Governments in the North of India; and although many suggestions had been made, many of which were very valuable, and would require careful consideration in detail, he might say generally that the proposed measure had been generally approved by all the authorities consulted.

This system, which had long been in force in India, though in a very undeveloped form, was identical in principle with that which had been carried out on a large scale in many parts of the United Kingdom under the Land Improvement Acts, with results which were most encouraging, and the nature of which was well known to His Excellency the President, and to which he need not refer more particularly. He thought it might be safely said that there was perhaps no country in the world to which a system of this kind was more properly applicable than India; for in India at the present time there was one great industry, and one only—the agricultural industry. The one great source of wealth in India was the land. It might be safely said that the whole present and future prosperity of this country, and he might add the future financial position of our Empire in India, depended on the development of the vast and practically unlimited, though too often neglected, agricultural resources of the country. If advantage were taken of the means which science and wealth had placed at our disposal for the improvement of the land, and, he might add, if we abstained from putting into operation theories which ignored the only really great and progressive source of wealth which India possessed, it might be safely predicted that the increase of agricultural prosperity in India would be rapid and immense: and he believed that at no distant period the twenty millions of annual income which the land now yielded to the State might be expected to form, he might really say, an insignificant burden on the agricultural resources of the country. The present measure would be a step in this direction, and, he thought, a not unimportant step. He believed that if it were worked intelligently it might produce really great results, and he thought that this measure would also be valuable at the present time as a fresh recognition of the fact that the Government of India was not only a Government, but the receiver, as the representative of the public, of that portion of the rent of the land which had belonged from time immemorial to the State, and that, in its capacity of chief landlord of the country, duties devolved on the Government for the improvement of the land, and for the advancement generally of agriculture, beyond the ordinary duties of a Government, and similar in kind to those duties which a good landlord had everywhere to perform.

The Motion was put and agreed to.

ABKÁRÍ BILL.

The Hon'ble Mr. Cockerell moved for leave to introduce a Bill to consolidate and amend the law relating to the Abkárí Revenue in Northern India. He said that the law under which the Abkárí Revenue system was administered in the Bengal Presidency was contained in Acts XXI of 1856 and XXIII of 1860.

By Acts X and XXVIII of 1864, the Government was empowered to extend the operation of the Bengal Acts to any part of the territories under the direct administration of the Governor General in Council, and to the Panjáb.

Through the combined operation of these enactments, the same law was now in force in Bengal, the North-Western Provinces, the Panjáb and the Central

Provinces, and was also practically followed in Oudh, though the precise legality of its operation in that province was open to question.

In British Burmá the Abkárí administration was conducted under local rules which had been legalized by Act XXIII of 1868, and which, so far as they went, were not widely dissimilar to the provisions of the Bengal Act.

The object of the Bill which he was now asking leave to introduce was to substitute for the five Acts just mentioned one consolidated enactment, which would have operation within the same local limits as the recently passed Prisons' Act, namely, all the territories in respect of which this Council discharged the functions of a local legislature.

It was not proposed to apply the Bill to Lower Bengal; for, although the Abkárí was a branch of imperial revenue, the details of its administration could be more conveniently dealt with by local legislation; and in fact, in the Madras Presidency, the law relating to Abkárí was contained in an Act of the local legislature.

The present law in Bengal having been enacted previously to the passing of the Indian Councils' Act of 1861, might be amended, as occasion required, by the local legislature; the effect of applying this Bill to Lower Bengal would be to deprive the Local Council of the power which it now had of making such alterations in the law as might from time to time be found necessary.

For this reason it was thought expedient to leave the present law, so far as its application to Lower Bengal was concerned, to be consolidated by the local legislature, as had been done in the Madras Presidency, and as, it was hoped, would be done at no distant date in the Bombay Presidency, where the law on this subject was at present in a very disjointed state.

The Motion was put and agreed to.

ARMS BILL.

The Hon'ble Mr. Robinson introduced the Bill to consolidate the law relating to the manufacture, importation and sale of Arms and Ammunition, and the right to keep and use the same, and moved that it be referred to a Select Committee with instructions to report in six weeks. He said that this was at present a mere measure of consolidation, and would be referred to the Local Governments and Administrations for their views.

The Motion was put and agreed to.

NORTHERN INDIA CANALS AND DRAINAGE BILL.

Colonel the Hon'ble R. Strachey moved that the Hon'ble Messrs. Inglis and Robinson be added to the Select Committee on the Bill to regulate the construction and maintenance of Public Works for Irrigation, Navigation and Drainage. He intended to proceed at once with the consideration of this important Bill; he hoped that it might be disposed of before the Government of India left the Presidency.

The Motion was put and agreed to.

CRIMINAL PROCEDURE BILL.

The Hon'ble Mr. Stephen moved that the Hon'ble Mr. Strachey be added to the Select Committee on the Bill for regulating the procedure of the Courts of Criminal Judicature not established by Royal Charter.

The Motion was put and agreed to.

The following Select Committee was named:—

On the Bill to consolidate the law relating to the manufacture, importation and sale of Arms and Ammunition, and the right to keep and use the same—The Hon'ble Messrs. Stephen, Chapman, Cockerell and Inglis and the Mover.

The Council adjourned to Friday, the 6th January 1871.

Calcutta,
The 30th December 1870.

WHITLEY STOKES,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

AGRICULTURAL MACHINERY.

No. 5858, dated 28th November 1870.

Extract from the Proceedings of the Government of Bombay in the Revenue Department.

Read the following papers :—

No. 871, dated 11th October 1870.

From—T. C. HOPE, Esq., *Collector and President, Local Fund Committee, Surat,*

To—The Revenue Commissioner, Northern Division.

I have the honor to report on the disposal of the machinery which was purchased by the Surat Local Fund Committee at the Broach Exhibition. It was in the first instance all sent to Bulsar, but eventually two or three articles were transferred to Soopa, as affording a better chance of disposal.

2. The churns worked well, and were at once bought by the Bulsar people,—an experience contrary to that recently reported by the Collector of Ahmedabad. The flour mill and chaff-cutter were also readily disposed of, and appear to have been very good of their kind.

3. The Crosshills' clod-crusher was tried at Bulsar before a large assemblage with two pair of bullocks, and completely pulverised in one hour clods of the largest size which covered a field of ten "wussas" (or 12 goontas) in extent. Manual labour would have occupied two days, and cost Rs. 6 or 7 to produce the same result. The machine was at once bought by the Patel of Waguldhura.

4. The threshing and dressing machine was similarly exhibited and approved of by the public, and was purchased by seven cultivators, who intend to use it jointly.

5. The sugar mill and portable steam engine to drive it could not be tried till the sugar-cane season at the close of 1869. It was then set up at Umulsar. Great difficulties were at first experienced in obtaining cane to crush, as the prejudices of the cultivators were very strong in opposition, and a very low rate was adopted. The result was that the juice was expressed at the rate of 36 maunds per hour, and altogether 564 maunds of juice were expressed and packed in 99 jars of the usual size. The sum received from the people for the work was Rs. 33, at 5 annas 4 pies per jar. It was evident that under special arrangements for fuel the work could be done cheaper, and that the juice would bear a much higher charge for expression. The juice itself also was remarkably clear, and of course obtained rapidly and simply, without the ruinous waste and delay which are inseparable from the Native process. The engine and mill, which I consider to be most complete and satisfactory in every respect, were sold for full price to a party of influential persons resident in the district.

6. The chain pump was during the first season let out to some cultivators in the Bulsar Talooka for Rs. 250, and worked exceedingly well. In fact it is the best pump which has yet been seen in these parts. But the price is such as to place it beyond the reach of ordinary cultivators, and I regret that I have not yet got a purchaser for it.

7. The centrifugal pump is also still on hand. In 1869 it was attached for a short time to the steam engine of the sugar mill, and raised water well; but of course it could not be profitably worked by so large an engine. It was afterwards set up in the village of Moonsar, in Soopa, with the bullock gear

belonging to it, but never could be got to work satisfactorily. Mr. Jones, the Municipal Engineer, was good enough to examine it, and reported as follows :—

> "I found the pump fixed at a well, the depth of which was about 22 feet to the surface of the water.
>
> "The pump and bullock power were fixed by the maistree in a very intelligent manner. I at once had two pair of bullocks attached, and found that they could not get up the required speed to cause the water to flow. I then had the bullock power taken apart, and examined, and found all correct. I again attached the third pair of bullocks, but with no effect, and again four pair; then the speed was increased, and the water commenced flowing, but unsatisfactorily. I then had the bullocks taken away, and applied 40 men, when the proper speed was obtained, and the pump worked very satisfactorily, throwing a large quantity of water. I find that it requires horse-power 2·125 to work a centrifugal pump of the same diameter, which is 4″ with a 22 feet lift; in addition to which it requires two pair of bullocks to work the power independent of the pump. These pumps are very effective when driven by steam power. Although my experience with pumping machinery of every description is very great, I never saw an attempt made to work a pump of that class by bullock power from that depth. It may be done for a lift, say of 8 or 10 feet, and then not effectually, as the least loss of speed on part of the bullocks, the water instantly would stop flowing. Any attempt to raise water above 10 feet with that pump and bullock power will prove a failure."

The pump must therefore await some purchaser who can apply steam power.

8. The fibre machine, I regret to say, has never worked at all. It was sent out from America in the first instance without plans and explanation as to how to set it up and use it. Afterwards, Mr. Ansell of Bassein and the American Consul, Mr. Kittredge, were so good as to give me some information; but it never could be successfully applied. Some parts appear to be wanting. The result is the more to be regretted, as the aloe grows plentifully in Pardee Talooka, and would thrive all along the coast. The waste of stems of plantain trees throughout the district is also enormous.

9. The accompanying statement will show that as the account at present stands there has been only an expenditure of Rs. 671-9-3 finally incurred by the local funds, and that three machines only are on hand. Speaking generally, from these experiences and that of the Broach Exhibition, I should say that there is little chance of introducing English machinery until makers at Home are content to charge prices not, as at present, out of all proportion to the intrinsic value of the article and the means of Indian purchasers. If the Ahmedabad College could comprise a department of agricultural implements and practical mechanism it might perhaps effect much good.

10. In conclusion, I have much pleasure in mentioning the interest taken in the whole subject by the then First Assistant (Mr. Mulock), by Azum Keshawlal Hiralal, Mamlutdar of Bulsar, who sold most of the things, and by Azum Keshawlal Nuthoobhai, then Acting Mamlutdar of Soopa, who set up and worked the sugar mill and engine, and eventually found purchasers for it.

P. S.—It may not be out of place to append a report from Mr. Mulock, showing that Norton's tube wells, of which, I regret to say, four were purchased at a cost of Rs. 603, have proved a total failure.

Account of the Machinery referred to in paragraph 9 of the Surat Collector's No. 871 *of* 11*th October* 1870.

Gross value.			Net value paid after deducting 5 per cent.			Description.	Amount realized by sale, &c.		
Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.
5,684	0	0	5,399	0	0	Sugar mill, engine, and straps ...	5,601	0	0
1,140	0	0	1,083	0	0	Threshing and dressing machines ...	1,200	0	0
235	0	0	223	4	0	Clod-crusher	216	12	0
125	0	0	118	12	0	Flour mill	125	11	11
65	0	0	61	12	0	Chaff-cutter	70	0	0
24	0	0	22	12	10	Churns	26	0	0
.....			.....			Hire of pump	250	0	0
.....			.....			Fees for pressing sugar-cane ...	31	14	0
1,180	0	0	1,121	0	0	Centrifugal pump	Not sold yet.		
1,680	0	0	1,596	0	0	Chain pump ...			
1,050	0	0	997	8	0	Fibre machine			
			10,623	13	8				
			1,313	9	6	Expenditure incurred through the Mamlutdars for setting up and working the machine	.....		
						Value recovered by sale, &c. ...	7,551	5	11
						Machines not yet disposed of ...	3,714	8	0
							11,265	13	11
						Deficit ...	671	9	3
			11,937	7	2		11,937	7	2

T. C. HOPE,
Collector and President, L. F. C.

No. 8, dated 12th April 1870.

From—W. B. MULOCK, Esq., *Assistant Collector,*

To—The Collector of Surat.

In reply to your No. 276, I have the honor to report that the first trial I made with the Norton tube wells was at Umulsar. I sunk the whole length of tubing, but failed to find water. This well was then drawn, and is now in the Soopa Tannah. The second well I sunk at Chiklee, and in an hour and a half from the commencement of the driving of the tube, I had a flow of water for six or seven days. I had men continually working the pump, hoping the water would get clear and the working of the pump easier, but I found the water to the last was muddy, unfit for drinking, and the pumping was a matter of great difficulty. It was as much as a strong-bodied man could do to fill a common country earthen pot, and then it required fully five minutes hard pumping.

The pump portion of the well is most defective and weak. I found two of the pumps broke, bent, and cracked, from the strain required to keep up anything like a flow of water.

I am of opinion that wells such as Norton's will never be much used by the natives of this country; and I have been most disappointed in the results of my experiments. The exertion required to use them is too great, the water too muddy, and the supply too meagre.

The well might now be used by the Local Fund Department, to discover the depth of water and its quality, before sinking a proposed well.

No. 5531, dated 19th October 1870.

Memorandum—By A. ROGERS, Esq., *Revenue Commissioner, N. D.*

The Collector will oblige the Revenue Commissioner by stating the names of the manufacturers of the implements and the price of the latter in each case in pounds sterling. He presumes the value given in the statement is in rupees, and that 5 per cent. was taken off by the Committee of the Broach Exhibition.

No. 930, dated 5th November 1870.

Memorandum—By W. RAMSAY, Esq., *First Assistant Collector and President, Local Fund Committee, in charge Surat.*

The First Assistant Collector in charge has the honor to append a statement giving the particulars required. The value given in Mr. Hope's statement is in rupees. A discount of 5 per cent. was allowed by the Broach Exhibition Committee, as shown in column 2 of Mr. Hope's statement. There is no record of the value in pounds sterling.

Accompaniment to Surat Collector's No. 930 *of 5th November* 1870.

Description of Implements.	Names of Makers.	Price in £ Sterling.		REMARKS.
Patent double Cylinder Portable Steam Engine, 10 H. P., with spare fittings complete.	Clayton, Shuttleworth & Co.	370	0	The £ sterling given in the preceding column has been calculated at Rs. 10 a £, the prices given in the printed Exhibition Catalogue being in rupees.
Horizontal Sugar Mill, 16 in. × 24 in., rollers, 30 to 56½ in., with connecting gear to a steam engine and four spare pinions.	W. & A. McOnie & Co., Glasgow.	190	0	
Threshing Machine F. 3, with a cap and poles suitable for four bullocks, fitted with a patent drum, and spare parts complete.	...	75	0	
No. 3, Dressing Machine driven from Threshing Machine, or by hand separately, with spare parts complete.	...	20	0	
Two Two-wheeled Carriages for removing the above from place to place.	Ransomes and Sims, Ipswich.	19	0	
Flour and Dressing Machine, No. 2 ...	...	12	10	
Crosshills' Clod-crusher, 5 ft. 6 in. wide, with travelling wheel and pole for bullocks.	...	23	10	
Chaff-cutting Machine	...	6	10	
Atmospheric Churns	Clifton & Co. ...	2	8	
Berney's Patent B. B. Centrifugal Pump on carriage complete, with four bullocks driving gear.	...	118	0	
200 Gallon Patent Chain Pump for 30 ft. lift, with driving and improved four bullock driving gear.	S. Owens & Co., London. ...	168	0	
Tropical Fibre Machine, with rollers complete.	J. W. Quincey, New York.	105	0	

W. RAMSAY,

First Assistant Collector and President, L. F. C.,

In charge.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

IRRIGATION OPERATIONS OF LOWER BENGAL FROM JANUARY TO MARCH 1869-70.

Circle.	Canal.	Water supplied during 1870-71.				Approximate area irrigated during 1870-71.					Rain-fall.			Navigation Return.				Chief Irrigation.		Remarks.
		Full supply depth	Estimated full discharge in cubic feet per second.	Average depth throughout the month.	Average discharge in cubic feet per second throughout the month	District.	Area actually receiving water during month in acres.	Of Column 8 area receiving water for the first time during current year.	Total of Column 8A for all previous months of current year.	Total of Columns 8A and 9.	Inches during the month.	Inches up to date during the year 1870-71.	Average of ten previous years for the same period.	Nature of Traffic.	Number of Boats.	Tonnage.	Approximate value of goods.	Per Column 8.	Per Column 8A.	
1	2	3	4	5	6	7	8	8A	9	10	11	12	13	14	15	16	17	18	19	20
January. Orissa	Kendraparah	7	1,260	4·75	684·712	Cuttack	585	218	6,462	6,680	1·05	48·78		Local ...	21	121	28,665	Cotton 552	Cotton 208	Accidental irrigation not assessable is not included.
														Through ..	139	1,373	4,60,239	Rice 4		
	Taldundah .	.	..	...	Nil.													Miscellaneous 29	Miscellaneous 10	
	High Level	8	675	4·0	235	Cuttack	1	1	2,897	2,898	1·05	48·78	—	Local	63	159	2,385	Cotton 1	Cotton 1	Escape 145 c. ft. per second.
S. W. Circle	Midnapore	8	875	No observations		Midnapore ..	300	300	12,681	12,981	·90	...	...	Govt. Stores	10	285	3,026			
														Local .	775	3,937	3,89,337	Rice 200	Rice 200	
	Panchkoorah	6	240	Ditto		Howrah ...	...	..	1,320	1,320	1·42	57·61	..	Govt. Stores	8	125	1,019	Moog 100	Moog 100	
February. Orissa	Kendraparah	7	1,260	4·70	672·993	Cuttack .	904	144	6,680	6,824	None	48·78	..	Local .	38	237	33,097	Cotton 810	Cotton 114	Same remarks as above.
														Through	194	1,793	1,18,068	Rice 30	Rice 14	
																		Miscellaneous 64	Miscellaneous 16	
	Taldundah	7	1,300	6·3	156·61	" ...	..	...		...	"	..	...	Local .	21	170	488			
														Govt. Stores	36	377	242			
	High Level	8	675	4·92	324	" .	10	7	2,898	2,905	"	48·78	..	Local	47	86	2,116	Cotton 10	Cotton 7	Escape 145 c. ft per second.
														Govt. Stores	15	310	15,430			
S. W. Circle ..	Midnapore	8	875	No observations		Midnapore ..	75	..	12,981	12,981	"			Local .	243	33,850	2,24,467	Rice 50		
														Govt. Stores	2	5	50	Moog 25		
	Panchoorah	6	240	Ditto		Howrah	.	.	1,320	1,320	"	57·61								
March. Orissa ...	Kendraparah	7	1,260	4·75	684·712	Cuttack	1,509	11	6,824	6,835	·90	49·68	—	Local	53	401	51,019	Cotton 1,375	Cotton 5	Same remarks as above.
														Through	222	2,176	3,70,730	Rice 60	Rice 6	
																		Miscellaneous 74	Miscellaneous 0	
	Taldundah	7	1,300	6·3	156·61	"	.	...		.	...	...	.	Local .	18	146	174			
														Govt. Stores	74	641	439			
	High Level ...	8	675	4·8	312	Cuttack .	12	2	2,905	2,907	·90	49·68	...	Local	28	62	92	Cotton 12	Cotton 2	Escape 180 c. ft per second.
S. W. Circle.														Govt. Stores	9	23	116			
	Midnapore	8	675	No observations		Midnapore .	20	5	12,941	12,946	·50	.	..	Local	96	681	1,37,845	Rice 20	Rice 5	
														Govt. Stores	13	216	6,050			
	Panchoorah	6	240	Ditto		Howrah ...	..	.	1,320	1,320	None	57·61								

T. M. KIRKWOOD, C. S.,

Canal Revenue Supdt., Bengal.

IRRIGATION OPERATIONS OF LOWER BENGAL FROM APRIL TO AUGUST 1870-71.

Circle.	Canal.	Water supplied during 1870-71. Full supply depth	Estimated full discharge in cubic feet per second.	Average depth throughout the month.	Average discharge in cubic feet per second throughout the month.	Approximate area irrigated during 1870-71. District	Area actually receiving water during month in acres	Of Column 8 area receiving water for the first time during current year	Total of Column 8A for all previous months of current year.	Total of Columns 8A and 9	Rain-fall. Inches during the month.	Inches up to date during the year 1870-71.	Average of ten previous years for the same period.	Navigation Return. Nature of Traffic.	Number of Boats.	Tonnage	Approximate value of goods.	Chief Irrigation. Per Column 8.	Per Column 8A	Remarks.
1	2	3	4	5	6	7	8	8A	9	10	11	12	13	14	15	16	17	18	19	20
April. Orissa	High Level ...	8	675	4·83	314	Cuttack ...	15	15	...	15	1·23	1·23	...	Local Govt. Stores	9 7	31 53	59 503	Cotton 15	Cotton 15	
	Kendraparah	7	1,260	4·80	696·537	Ditto ...	631	931	...	931	1·23	1·23	...	Local ... Through ..	55 222	355 2,024	35,444 2,12,358	Rice 83 Cotton 781 Miscellaneous 67	Rice 83 Cotton 781 Miscellaneous 67	
	Taldundah ..	7	1,300	6·3	156·61	Ditto ...	.	...	...	.	1·23	1·23	..	Local Govt. Stores	28 12	201 116	2,478 81	...	..	Escape 75 c. ft. per second.
S. W. Circle	Midnapore ...	8	875	No observations		Midnapore .	35	35	...	35	·30	·30	4·22	Local Govt. Stores	46 49	216 1,406	17,459 5,846	Rice 35	Rice 35	
	Panchkoorah ..	6	240	Ditto		Howrah ...	...	.	..	...	2·95	2·95	.							
May. Orissa ...	High Level (25 days) ..	8	675	4·6	193	Cuttack ...	47	32	15	47	1·85	3·08	...	Local .. Govt. Stores	16 2	43 25	98 ...	Rice 32 Cotton 15	Rice 32	
	Kendraparah (25 days) .	7	1,260	4·70	672·993	Ditto ...	2,151	1,220	931	2,151	1·85	3·08	...	Local ... Through ...	43 176	.. 1,500	. 29,264	Rice 224 Cotton 1,850 Miscellaneous 77	Rice 141 Cotton 1,099 Miscellaneous 10	
	Taldundah .	7	1,300	6·3	156·61	...	..	...		...	1·85	3·08	...	Local ...	28	224	2,841	...	...	Canal closed from 15th.
S. W. Circle ..	Midnapore ...	8	875	No observations		Midnapore ..	25	...	35	35	5·45	5·75	7·88	Local .. Govt. Stores	1,154 72	8,306 1,283	19,53,709 1,17,043	Rice 25		
	Panchkoorah .	6	240	Ditto		Howrah ...	...	...	...	...	1·49	4·44	...							
June. Orissa	High Level (12 days) .	8	675	3	150	Cuttack ...	...	...	47	47	7·42	10·50	...	Local ...	6	20	160	...	...	70 c. ft. per second, escape. Canal closed in June for repairs
	Kendraparah (7 days) .	7	1,260	4·50	628·551	Ditto ..	11	...	2,151	2,151	7·42	10·50	..	Local ... Through ...	22 61	174 834	20,186 3,05,339	... Rice 11	...	Ditto ditto.
	Taldundah ...	7	.	.	..	Ditto ..	.	None	.	...	7·42	10·50	...	...	..	...	..	...	...	Canal closed.
S. W. Circle .	Midnapore (open 20 days)	8	875	4·30	123	Midnapore ...	10,565	10,558	35	10,593	8·00	13·75	14·60 (five years)	Local ... Govt. Stores	1,326 67	9,270 1,545	11,55,052 84,270	Rice .	Rice.	
	Panchkoorah (open 7 days)	6	240	2·00	22	Howrah ...		...		..	10·46	14·90	..							

July.	Orissa ...	High Level ...	8	675	4·3	275	Cuttack ...	333	333	47	390	7·33	17·83	25·79	Local ...	28	138	3,206	Rice	333	Rice	333	Escape 127 c. ft. per second.
															Govt. Stores	2	5	10,000					
		Kendrapurah ...	7	1,260	4·50	626·551	Ditto ...	1,292*	205	2,151	2,356	7·83	17·83	25·79	Local ...	29	225	29,133	Rice	1,273	Rice	205	Rain-fall at Kendoopatna in July 10·44. Escape 120 c. ft. per second.
															Through ...	134	1,471	3,29,104	Cotton	5			
															Govt. Stores	4	46	662	Miscellaneous	14			* Much of this previously irrigated for cotton crop.
		Taldundah ...	8	1,300	Canal opened on 21st.		Ditto ...	..	None	...	...	7·33	17·83	25·79	Local ..	14	109	1,012	...		...		Escape 75 c. ft. per second.
	S. W. Circle...														Govt. Stores	148	2,308	24,121					
		Midnapore (30 days open) ...	8	675	5·35	404·34	Midnapore ..	26,604	16,011	10,593	26,604	5·30	19·05	19·42 (for five yrs.)	Local .	2,214	12,925	10,16,554	Rice	...	Rice	...	No escape over tail.
		Panchkoorah (15 days open)	6	240	4·17 (for the irrigat	51·91 days irrigating.)	Howrah ...	208	208	...	208	10·99	25·89	...	Govt. Stores	40	910	11,729					
August.	Orissa ...	High Level ...	8	675	5·	575	Cuttack ...	22,035	21,655	380	22,035	10·01*	27·84	40·57	Local	56	284	1,905	Rice	...	Rice	...	Escape 86 c. ft. per second.
															Govt. Stores	8	28	8,330					
		Kendrapurah ...	7	1,260	4·66	664·413	Ditto ...	40,000	38,000	2,356	40,356	10·01	27·84	40·57	Local	31	190	12,893					
															Through ...	157	1,435	1,24,426	Rice	...	Rice	...	Escape 120 c. ft. till 15th; 40 afterwards.
															Govt. Stores	26	213	555					
		Taldundah ...	8	1,300	7·25	156·61	Ditto ...	8,000	8,000	...	8,000	10·01	27·84	40·57	Govt. Stores	136	2,706	13,215	Rice	...	Rice	...	Escape 150 c. ft. for 15½ days.
	S. W Circle ..	Midnapore ...	8	675	4·72 (during 3 days' irrigation)	171·8	Midnapore ...	3,741	2,180	26,604	28,784	11·80	30·85	...	Local ..	1,932	11,808	4,54,339	Rice	...	Rice.		
															Govt. Stores	1	75	30					
		Panchkoorah ...	6	240	4·89 (during 14 days' irrigation.)	42·44	Howrah ...	500	292	208	500	13·76	39·65	31·24 (2 yrs.)									

* This rain-fall is given for Cuttack Town.
Other observations in District—
Kendraparah Canal.—Banspore ... 10·50
High Level Canal.—Jonapore ... 20·93
Taldundah Canal.—Jaipore ... 7·45
Jajepore ... 4·40

T. M. KIRKWOOD, C. S.,

Canal Revenue Supdt., Bengal.

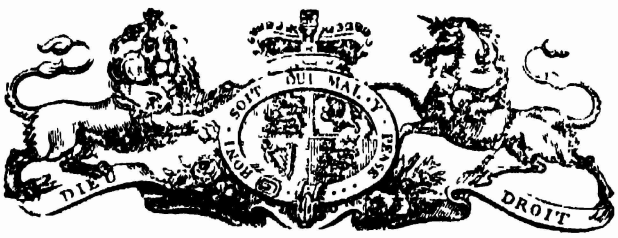
IRRIGATION OPERATIONS OF LOWER BENGAL FOR THE MONTH OF SEPTEMBER 1870-71.

Circle.	Canal.	Water supplied during 1870-71				Approximate area irrigated during 1870-71.			Total of column 8A for all previous months of current year.	Total of columns 8A and 9.	Rain-fall.			Navigation Return.				Chief Irrigation.		Remarks.
		Full supply of depth.	Estimated full discharge in cubic feet per second.	Average depth throughout the month	Average discharge in cubic feet per second throughout the month	District.	Area actually receiving water during month in acres.	Of column 8 area receiving water for first time during current year.			Inches during the month.	Inches up to date during the year 1870-71.	Average of ten previous years for the same period.	Nature of Traffic.	Number of Boats.	Tonnage.	Approximate value of goods.	Per column 8.	Per column 8A.	
1	2	3	4	5	6	7	8	8A	9	10	11	12	13	14	15	16	17	18	19	20
Orissa	High Level	8	675	4·83	314	Cuttack	2,355	...	22,035	22,035	8·90	36·64	51·31	Local Govt. Stores	45 6	157 51½	2,093 10,552	Rice	Rice.	
	Kendraparah	7	1,260	4·80	606·537	"	68,356	28,000	40,356	68,356	8·90	36·64	51·31	Merchandize Govt. Stores	375 10	3,271 117	2,00,800 518	"	"	Escape 123 cubic feet per second.
	Taldundah	8	1,300	7·25	117	"	15,000	10,000	8,000	18,000	8·90	36·64	51·31	Merchandize Govt. Stores	2 89	16 2,621	450 57,500	"	"	
S. W Circle	Midnapore	8	875	5·40	402·25	Midnapore	2,339	61	28,784	28,845	9·0	39·85	...	Local	2,286	13,290	8,47,114	"	"	Six days irrigating.
	Panchkoorah	6	240	3·70	50·00	Howrah	600	378	500	878	9·0	48·65	...	Govt. Stores	2	6	200	"	"	One day irrigating.
									Total	138,114				Total ...	2,815	19,519½	11,19,227			

T. M. KIRKWOOD, C. S.,

Canal Revenue Supdt., Bengal.

No. 2 of 1871.



The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 14, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 11th January 1870.

No. 145.—The Governor General in Council is pleased to direct the publication of the following Advertisement :—

ADVERTISEMENT.

1. The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rheea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem and the fibre from the bark, the cost of effecting such separation by manual labour being great.
2. The demand for the fibre is now large, and no doubt might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.
3. The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost, all processes of manufacture and allowance for wear and tear included, of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of the plant to the place of manufacture, to the completion of the manufacture of fibre of the

quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or near the plantations, as the refuse is very useful as manure for continued cultivation.

4. To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5. Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6. Arrangements will be made by the Government of India for the supply of carefully dried stems, and specimens of fibre separated from the bark, but subjected to no other process, to mechanical firms and others desirous of competing, on application to the Secretary to the Government of India in the Home Department.

7. All machinery, &c., must be brought by the competitors at their own charge to a locality which will be notified hereafter, probably in the North-Western Provinces or the Punjab, and there worked under the supervision of their own representatives for a sufficient time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8. One year from the date of this advertisement will be allowed for the preparation of the machines and their transport to the locality named for the competition, and the trials will then be made and the decision of the judges announced. If no invention of sufficient merit is received in the above-named period to obtain the prize offered, the Government will continue to allow machines to be tendered for trial till the end of two years from the same date, after which, or on the award of the prize, the offers herein made will be withdrawn.

The 10*th January* 1871.

No. 130.—The under-mentioned Covenanted Civil Servants having produced the necessary medical certificates have been granted by Her Majesty's Secretary of State for India extensions of leave for the periods specified against their names :—

Mr. C. Twigg	...	6 months
„ G. Campbell	...	3 „

POLICE.

The 10*th January* 1871.

No. 19.—Consequent on the departure on sick leave to Europe for twenty months of Mr. F. Wright, Officiating District Superintendent of Police, 1st Class, Hyderabad Assigned Districts, the Governor General in Council is pleased to sanction the following arrangements in the Berar Police, with effect from the 24th September 1870 :—

Mr. N. R. Cumberlege, Officiating District Superintendent, 2nd Grade, to officiate in the 1st Grade.

Captain C. Jameson, District Superintendent, 3rd Grade, to officiate in the 2nd Grade.

SALT.

The 1*st January* 1871.

No. 4.—The following Rules are made in pursuance of the Treaty concluded by the British Government on 7th August 1869 with the Maharajah of Jeypúr and the Treaties concluded on 22nd November 1869 and 18th April 1870 with the Maharajah of Joudhpúr regarding the Sambhur Salt Lake :—

They shall extend to the territory mentioned in the 4th Article of each of the said Treaties, and demarcated in manner hereinafter mentioned;

And they shall come into force on the 1st day of January 1871 :—

Officials entrusted with the arrangements and enforcement of the Rules.

I.—The Commissioner of Inland Customs, the Assistant Commissioner for the time being in charge of the Customs Department at the Sambhur Lake, and such other subordinates of the Department as the Commissioner may from time to time, by writing under his hand, empower in that behalf, are charged with all arrangements connected with the manufacture, storage, and transport of salt, and also with supervising in every respect the enforcement of these Rules.

II.—The said territory shall be demarcated by a line of frontier marks laid down by officers of the British Government in concert with the officials of the Jeypúr and Joudhpúr Governments. This line of demarcation may be referred to in English official documents as "the outer line," and in Vernacular documents as لیَن دوم

Demarcation of jurisdiction.

"Outer line." لیَن دوم

III.—An inner line of demarcation shall be laid down under authority of the British Government at such distance from the high water-mark of the Lake as may be found convenient. The town of Sambhur and all other hamlets lying within the outer line of demarcation, as well as wells, tanks, temples, habitations, and other places to which the general public have any need of access, shall, so far as may be practicable, be excluded from this inner line of demarcation, which may be referred to in English official documents as "the inner line," and in Vernacular documents as لیَن اوّل

"Inner line." لیَن اوّل

IV.—Within the said territory no person, other than a person duly authorized in this behalf, shall manufacture salt.

Manufacture without authority prohibited.

V.—Within the inner line no person, other than a person authorized by a certificate in writing from the proper officer, shall have in his possession, or shall store or transport any salt.

Within inner line, possession, without pass or authority, prohibited.

VI.—Between the inner and outer lines no person, other than a person duly authorized by a certificate in writing from the proper officer, shall have in his possession, or shall store or transport any salt exceeding twenty seers, British weight.

Between lines possession without pass prohibited.

VII.—Subject to the provisions contained in Rule X, any officer of the Inland Customs Department may seize any salt which, in contravention of these Rules, is in process of manufacture, in transit or in possession of any person.

Customs officials may seize contraband salt.

VIII.—Any officer of the said Department, having reason to think that any person is in possession of salt in contravention of these Rules, may, within the limits aforesaid, search such person and seize the salt (if any) found in his possession.

May search persons—when.

IX.—Any officer of the said Department, having reason to think that contraband salt is contained in any conveyance or package, may, within the limits aforesaid, search such conveyance or package and seize the salt (if any) found therein.

May search packages and conveyances.

X.—If any officer of the said Department, not of lower grade than Assistant Patrol, shall have reason to think that salt is, in contravention of these Rules, stored in any building used as a dwelling house, or as a place for worship, or the custody of property, or in any enclosed place adjoining to and used with such building, within the aforesaid limits, he shall, after recording in writing, for the information of his superiors, the grounds for his belief, first obtain the aid of any official whom the State authorities of the joint jurisdiction of the Governments of Jeypúr and Joudhpúr, if the building or place be within the limits described in Article 4 of the Treaties of 7th August and 22nd November 1869, or whom the State authorities of Joudhpúr, if the building or place be within the limits described in Article 4 of the Treaty of 18th April 1870, may, at his request, depute for the purpose, and shall, in presence of such official, proceed to the said house or place and summon its owner, or any person residing in or in charge of such house or place, to deliver up to him all salt then in his possession, or within the said house or place. If such owner or person shall refuse, or within reasonable space of time shall fail, to produce such salt, the Customs Officer, after giving due notice that all females may withdraw from the premises, and allowing reasonable time and

Search of building or enclosed place for contraband salt.

facilities for withdrawing, may enter and proceed to search the same, using such force as may be necessary to attain these objects, and may seize all contraband salt found therein:

Special proviso.

Provided that in cases in which the Customs Officer aforesaid may have reasonable fear that the salt will be removed before he can comply with the formalities prescribed in this Rule, he may post men to watch the premises and prevent such removal:

General proviso.

But no search shall take place until all formalities herein prescribed have been complied with, and no search whatever shall be made or attempted between the hours of sun-set and sun-rise.

Customs officials at Sambhur to be deemed Police Officers.

XI.—For all purposes connected with the enforcement of these Rules, as well as with the prevention and punishment of breaches thereof, and offences on the part of British subjects within the jurisdiction of the Sambhur Lake Court, all officers of the said Department stationed there shall be deemed to be officers of Police, and shall, respectively, exercise the powers hereinafter mentioned, and be guided by the laws regulating the conduct of the Police for the time being in force in the District of Ajmere. The powers with which the officers shall be invested are as follows:—

The Assistant Commissioner of Customs shall have the powers of a District Superintendent of Police;

Officer of a grade not lower than that of Assistant Patrol shall have the powers of a Police Officer in charge of a station;

Other officers shall have the powers of a Police Constable.

Breaches of these Rules to be considered offences liable to arrest without warrant.

XII.—For the purposes of the last preceding Rule, breaches of these Rules shall be deemed to be offences for which, under the Code of Criminal Procedure, the Police may arrest without warrant, and all procedure, except as hereinbefore laid down, shall be regulated accordingly.

Punishment for breach of Rules.

XIII.—Whoever breaks any of the foregoing Rules shall, for the first offence, be punishable on conviction with fine not exceeding two hundred Rupees, or with rigorous or simple imprisonment for a term which may extend to six months, or with both;

And shall for the second and every subsequent offence be punishable on conviction with fine not exceeding one thousand Rupees, or with rigorous or simple imprisonment for a term which may extend to two years, or with both:

Proviso.

Provided that all sentences under the second paragraph of this Rule shall, before being executed, be referred to the Governor General's Agent for Rájputána for confirmation or such modification as he thinks fit.

Any male offender convicted of a breach of Rule V may, in lieu of any other punishment to which he is liable under these Rules, be punished with whipping in the manner and subject to the precautions prescribed by the law for the time being in force in British territory relating to the infliction of corporal punishment.

Punishment for obstructing servant of British Government in discharge of duty as such.

XIV.—Whoever, within the said limits, voluntarily obstructs any servant of the British Government in the discharge of his functions as such, shall be liable to punishment other than whipping as for a breach of these Rules.

Punishment for vexatious search or seizure, &c.

XV.—Any servant of the British Government who shall, without reasonable ground of suspicion, or vexatiously and unnecessarily make, or cause to be made, any search or seizure on the pretence of enforcing these Rules, or who shall commit any other excess not required for the execution of his duty, shall be liable to punishment other than whipping as for a breach of these Rules.

XVI.—Whoever abets, within the meaning of the Indian Penal Code, any offence made punishable by these Rules, shall be punished with the punishment other than whipping hereinbefore provided for such offence.

Punishment for abettors.

XVII.—Nothing herein contained shall be deemed to affect the powers conferred on the Governor General's Agent for Rájputána by the notification of the Foreign Department, No. 505 (Political), dated the 18th March 1870.

Powers of the Governor General's Agent for Rájputána not to be affected.

XVIII.—Government reserves the right of adding to or altering these Rules as may from time to time be found advisable.

Power of Government to make additions and alterations in the Rules.

ALLAN HUME,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

MILITARY.

Fort William, the 12th January 1871.

No. 6M.—Lieutenant E. B. Nixon is confirmed in the appointment of Wing Subaltern of the Meywar Bheel Corps.

Lieutenant Nixon is also appointed to officiate as Adjutant of the Deolee Irregular Force, *vice* Lieutenant C. E. Wheeler, who has been appointed Adjutant of the Erinpoorah Irregular Force.

POLITICAL.

The 11th January 1871.

No. 64P.—On the 27th of December 1870, Mr. Johann Smidt resumed charge of his Office as Consul at Calcutta for the North German Confederation from Mr. J. Schröder, who was officiating in his stead.

The 13th January 1871.

No. 79P.—His Excellency the Viceroy and Governor General in Council has been pleased to confer, as a personal distinction, the title of "Raja" upon Shumbhoo Narain Sing of Benares, in recognition of the high character and eminent services of his father, the late Raja Sir Deonarain Sing Bahadoor, K. C. S. I.

GENERAL.

The 11th January 1871.

No. 49G.—The following gentlemen have passed the Examinations prescribed for Junior Officers in the Commission of British Burmah:—

Under the Rules dated 17th October 1868.

1ST BRANCH—BURMESE LANGUAGE.—*Lower Standard.*

Mr. E. Darlington, Superintendent of the Chief Commissioner's Office, British Burmah.
Mr. F. T. Fraser, Officiating Assistant Superintendent of Police.
Mr. R. Stevenson.

3RD BRANCH—REVENUE.—*Higher Standard.*

Lieutenant M. C. Poole, Assistant Commissioner of the 3rd Grade, *with credit.*
Mr. A. C. Man, Officiating Assistant Commissioner of the 3rd Grade.

Lower Standard.

Mr. R. B. Hawkes, Officiating Assistant Commissioner of the 3rd Grade.

No. 51G.—The under-mentioned Officers serving in the Central Provinces have passed the prescribed Departmental Examination:—

By the Higher Standard.

Mr. B. Logan, C. S., Assistant Commissioner.
Mr. M. B. Tul Sing, Extra Assistant Commissioner.
Mr. G. Y. Noble, Assistant to the Cotton Commissioner.

Mr. Gur Parsad, Officiating Extra Assistant Commissioner.
Mr. Ramchunder, Superintendent in the Office of the Deputy Commissioner of Balaghat.
Mr. Kuman Sing, Clerk of the Deputy Commissioner's Court at Baitool.

By the Lower Standard.

Lieutenant D. Robertson, Assistant Commissioner.
Mr. J. P. Goodridge, C. S., Assistant Commissioner.
Sata Badi Parhe, Tehsildar of Sumbulpore.
Bulwunt Rao, Tehsildar of Seonee.
Mohun Lall, Nazir of the Deputy Commissioner's Court, Jubbulpore.
Ramchunder, Clerk of the Deputy Commissioner's Court, Hoshungabad.
Vishnu Daji, Clerk of the Deputy Commissioner's Court, Balaghat.
Rumbaji Rao, Clerk of the Deputy Commissioner's Court, Chanda.
Madho Rao Chitnavis, Tehsildar of Brahmapoori.
Balkissen Martand, Clerk of the Deputy Commissioner's Court, Bhundara.

No. 53 *G.*—*Leave.*—Captain W. Battye, attached to the Meywar Bheel Corps, is allowed one month's preparatory leave from 1st February 1871, or such subsequent date as he may avail himself of it, to enable him to appear before a Medical Board in Bombay with a view to obtaining furlough to Europe on medical certificate under the Rules of 1868.

The 13*th January* 1871.

No. 67 *G.*—*Appointments.*—His Excellency the Viceroy and Governor General in Council has been pleased to appoint Mr. R. H. Davies, C. S. I., to be Lieutenant Governor of the Punjab and its Dependencies.

No. 69 *G.*—His Excellency the Viceroy and Governor General in Council has been pleased to appoint Major General L. Barrow, C. B., to be Chief Commissioner of Oudh.

C. U. AITCHISON,
Secretary to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.

Fort William, the 9*th January* 1871.

No. 75.—In continuation of Notification No. 3589, dated the 2nd December 1870, the following Statement of Cash Balances, as reported up to this date, in the Government Treasuries in India, at the close of the month of November last, contrasted with that of the previous years, is published for general information :—

	Nov. 1868.	Nov. 1869.	Nov. 1870.
	Rs.	Rs.	Rs.
Government of India	33,41,399	80,52,659	1,83,59,723
Bengal	1,24,81,273	1,17,35,974	1,21,74,892
British Burmah	26,76,710	28,88,045	36,45,337
North-Western Provinces	1,31,86,508	1,31,37,994	1,96,74,077
Oudh	34,41,596	28,13,663	47,42,276
Punjab	69,53,166	84,39,934	92,46,874
Bombay	95,65,541	1,32,35,671	1,83,67,631
Central Provinces	38,56,550	44,24,756	56,52,447
Madras	1,60,19,659	1,66,82,956	2,56,50,415
TOTAL ...	7,15,22,402	8,14,11,652	11,75,13,672

The 10th January 1871.

No. 111.—RESOLUTION.—In continuation of the Resolution No. 3698, recorded in this Department on the 29th September 1870, the Governor General in Council has resolved to abolish one of the two Assistantships to the Secretary to the Government of India in the Financial Department and to sanction the appointment of an Assistant to the Deputy Accountant General in the Central Provinces, who shall ordinarily be in the fifth class of the Financial Department.

2. In accordance with this Resolution, the Schedule showing how the Offices in the Department should be ordinarily distributed among the first five classes will stand as shown below:—

FIRST CLASS, SIX OFFICES.

Accountants General and Commissioners of the Department of Issue of the Government Paper Currency in Madras and Bombay; Accountant General, Bengal; Accountant General, North-Western Provinces, and Deputy Commissioner of Paper Currency, Allahabad Circle; and two of the following three Offices, *viz.*, Deputy Comptroller General, Inspector of Local Offices of Account, and Assistant Secretary to the Government of India.

SECOND CLASS, SEVEN OFFICES.

Deputy Comptroller General, Inspector of Local Offices of Account, or Assistant Secretary to the Government of India; Accountant General, Punjab, and Deputy Commissioner of Paper Currency, Lahore Circle; Accountant General, British Burmah; Deputy Accountants General in Madras, Bombay, Bengal, and the North-Western Provinces.

THIRD CLASS, TEN OFFICES.

Assistant Comptroller General; Deputy Accountant General, Central Provinces, and Deputy Commissioner of Paper Currency, Nagpore Circle; Deputy Accountants General in Mysore, Hyderabad, and the Punjab; Assistant Accountants General in Madras and Bombay; Controller General of Money Order Offices; Assistant Commissioners of Paper Currency in Calcutta and Bombay.

FOURTH CLASS, TEN OFFICES.

Personal Assistant to the Financial Member of the Governor General's Council; Examiners of Claims, Calcutta and Bombay; Assistant Accountant General, North-Western Provinces; three Assistants to the Comptroller General; one Assistant to the Accountant General, Madras; Assistant to the Head Commissioner of Paper Currency in Calcutta; Assistant to the Commissioner of Paper Currency, Bombay.

FIFTH CLASS, THIRTEEN OFFICES.

One Assistant to the Secretary to the Government of India in the Financial Department.
Two Assistants to the Comptroller General.
One Assistant to Accountant General, Madras.
Ditto ditto ditto, Bombay.
Two Assistants ditto ditto, Bengal.
Ditto ditto ditto, N. W. Provinces.
Ditto ditto ditto, Punjab.
One Assistant ditto ditto, British Burmah.
Ditto to Deputy Accountant General, Central Provinces.

ORDER,—Ordered, that the foregoing Resolution be published in the *Gazette of India*.

No. 113.—Mr. G. W. Bagley is confirmed in the appointment of Assistant to the Deputy Accountant General, Central Provinces.

The 11th January 1871.

No. 220.—Mr. C. E. Chapman received charge from Mr. W. E Gordon of the Office of Commissioner of the Department of Issue of Government Paper Currency in Bombay on the forenoon of the 23rd ultimo and of the Office of Accountant General, Bombay, on the afternoon of the same day. The unexpired portion, three days, of Mr. Chapman's privilege leave is cancelled.

Mr. W E. Gordon received charge of the Office of Deputy Accountant General, Bombay, from Mr. J. Mackey on the afternoon of the 23rd ultimo; from the following day, Mr. Mackey ceased to officiate in the second class of the Financial Department and reverted to his officiating appointment in the third class.

The 12th January 1871.

No. 227.—*Erratum.*—In the Notification of this Department No. 34 of the 3rd instant, for "17th", read 15*th*.

Mr. D. Teagiah made over charge of his duties as Assistant to the Comptroller General on the afternoon of the 31st ultimo.

LEAVE AND ALLOWANCES.

The 12th January 1871.

No. 173.—The Governor General in Council is pleased to rule that a Chaplain, proceeding to or returning from furlough or special leave, is at liberty to select as his port of embarkation or debarkation any port in India, provided only that the journey to or from it shall not extend to more than thirty days.

MINT AND CURRENCY.

The 11th January 1871.

No. 104.—The Governor General in Council is desirous of affording such increased facilities for the conversion of Currency Notes as can be given without imposing on the Government the cost of making remittances of specie.

With this view, it is notified that, so far as may be practicable, due regard being had to the primary obligation to discharge in cash all Notes at the place of issue and at the principal Office of Issue of the Presidency, the coin reserve at each Office of Issue will be held available for cashing Currency Notes of any Circle.

The amount up to which each Office of Issue is prepared to cash the Notes of other Circles will be notified daily at such Office for public information.

It is hoped that the arrangements now made will admit of Notes of all Circles being ordinarily convertible at the Offices of Issue in the interior, and at one at least of the Presidency towns; it cannot, however, be expected that the Offices of the two great towns, Calcutta and Bombay, between which places there is an active exchange, will, under ordinary circumstances, be able at the same time to cash Notes other than those which by law they are bound to cash on presentation.

It is further notified that the Head Commissioner of Currency at Calcutta and the Commissioners at Madras and Bombay have been authorized to sell drafts at their discretion on such Offices of Issue as have accumulations of coin which it is desirable to reduce. Particulars as to the places on which drafts are available from time to time can be learnt on application to the Officers named.

The 12th January 1871.

No. 166.—Statement of the amount of Government Currency Notes in circulation, of the amount of Coin and Bullion Reserve, and Government Securities held by the Department of Issue of Paper Currency:—

Date.	Circles of Issue.	Balance of Issue Account.	Retired by other Offices of Issue.	Currency Notes in Circulation.	Silver Coin Reserve.	Silver Bullion Reserve.	Gold Bullion Reserve.	Reserve in Government Securities.	Total Reserve.
		Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
31st Dec 1870	Calcutta .	3,62,55,580	1,08,140	3,61,47,140	1,21,52,456	35,08,488	3,12,495	1,42,42,231	3,02,15,670
Ditto .	Madras	97,30,080	5,09,080	92,27,010	55,01,676	...	...	17,28,414	72,29,980
Ditto ...	Bombay	4,10,50,910	1,07,900	4,09,48,010	2,41,69,448	11,15,371	..	1,31,49,861	3,84,34,670
Ditto	Allahabad	80,00,060	35,50,170	44,58,590	68,32,699	...	...	11,03,291	79,35,990
Ditto	Lahore	47,19,010	24,77,500	22,41,510	39,40,263	...	...	7,00,037	46,40,300
Ditto	Cahcut .	16,45,550	7,46,840	8,98,710	13,54,551	...	...	1,00,059	14,54,610
Ditto	Trichinopoly .	19,21,640	16,18,900	3,02,740	16,04,921	.	...	1,00,059	17,04,980
Ditto	Vizagapatam	5,48,980	1,61,220	3,75,760	3,28,651	...	...	1,00,059	4,28,710
Ditto .	Nagpore	46,84,110	1,08,270	45,15,870	40,84,218	...	...	5,47,902	46,31,120
Ditto .	Kurrachee	47,49,100	23,96,480	23,42,610	42,09,074	...	...	5,00,106	47,09,180
Ditto .	Akola	21,35,260	73,960	20,61,900	21,34,640	...	...		21,34,640
	Total ..	11,54,38,320	1,19,18,470	10,35,19,850	6,63,11,487	46,23,859	3,12,495	3,22,72,009	10,35,19,850

CALCUTTA;
COMMR. OF ISSUE OF PAPER CURRENCY,
The 6th January 1871.

E. F. HARRISON,
Head Commissioner.

No 202.—The Governor General in Council is pleased to authorize the Madras Currency Office, till further orders, to cash freely the Notes of all Circles or Presidencies.

SEPARATE REVENUE.

The 12th January 1871.

No 82.—*Erratum.*—In the second sentence of the Notification of this Department, No. 3732, dated the 12th ultimo, for "afternoon," read *forenoon.*

SEPARATE REVENUE.

(STAMPS).

The 13th January 1871.

No. 170.—In continuation of Financial Notification No. 3155, dated 31st August 1870, the Governor General in Council is pleased to direct that the under-mentioned Pergunnahs should, on the dates specified, be removed from Schedule II attached to the above-mentioned Notification :—

DISTRICTS.	PERGUNNAHS.	DATE.
SEETAPORE ...	Sitapore ...	From 1st January 1871.
	Laharpur ...	
	Khyrabad ...	
	Pir Nagar ...	
	Biswo ...	
	Tambour ...	
	Kundri, North ...	
KHEREE ...	Palia ...	From 1st January 1871.
	Bhur ...	From 1st April 1871.
	Ferozabad ...	
	Dhowrira ...	
	Nighasan ...	
FYZABAD ...	Jagdispur ...	From 1st May 1871.
BARAITCH ...	Bhinga ...	From 1st January 1871.
	Nanpara ...	
	Charda ...	
	Dhamnipur ...	
GONDA ...	Gwarich ...	From 1st April 1871.
	Mahadewa ...	
	Diksar ...	From 1st July 1871.
	Nawabganj ...	
	Mankapur ...	
	Babnipair ...	
	Barupur ...	
	Sadulanagar ...	
	Atrawla ...	
	Bulrampur ...	
	Tulsipur ...	
SULTANPUR ...	Sultanpur ...	From 1st January 1871.
	Bhurosa ...	
	Surhurpur ...	

R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 9th January 1871.

No. 17 *of* 1871.—Clause 539 of the Royal Warrant of 3rd February 1866 is hereby declared applicable to India, and is published for general information :—

Extra Duty Pay.

539. "The Non-Commissioned Officer above the rank of Sergeant, temporarily doing the duty of a Non-Commissioned Officer returning home on sick leave, shall receive 6*d.* a day in addition to his regimental pay, provided the total amount shall in no case exceed the rate of pay affixed to the grade in which he acts."

The provisions of this Clause will have effect from the date of the Warrant.

No. 18 *of* 1871.—The under-mentioned Officer is permitted to proceed to Australia and Europe on furlough on private affairs :—

Major Octavius Ludlow Smith, of the Bengal Staff Corps, District Superintendent of Police, 1st Grade, Fyzabad, Oudh,—for two years, under the Regulations of 1868, embarking at Bombay.

The 11th January 1871.

No. 19 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Quarter Master General's Department.

Captain A. F. Mackay, of the 92nd Foot, Officiating Deputy Assistant Quarter Master General, to be a Deputy Assistant Quarter Master General on the establishment, *vice* Major E. T. Sadler, who vacates his appointment, having exceeded the prescribed period of furlough to Europe.

No. 20 *of* 1871.—His Excellency the Governor General in Council is pleased to sanction the formation of a Volunteer Corps at Allahabad, to be designated the "Allahabad Rifle Volunteer Corps," and to notify the following appointments:—

To be Commandant.

Captain Charles Albert Dodd, of the Bengal Staff Corps, District Superintendent of Police, North-Western Provinces.

To be 2nd in Command.

Mr. Henry George Cowie.

No. 21 *of* 1871.—The services of Lieutenant J. W. O'Callaghan, of the Bengal Staff Corps, 1st Wing Subaltern, 36th (The Bareilly) Regiment of Native Infantry, are placed at the disposal of the Public Works Department.

No. 22 *of* 1871.—The services of Lieutenant R. Hunter, of the Madras General List, Infantry, are placed temporarily at the disposal of the Government of Bengal.

No. 23 *of* 1871.—In continuation of G. G. O. No. 176 of the 20th February 1868, and under instructions from the Right Hon'ble the Secretary of State for India, His Excellency the Governor General in Council is pleased to notify that, as a general rule, Warrant Officers proceeding Home on medical certificate and allowed a free passage to and on return from Europe must make their own arrangements for the passage of their families (the accommodation on board Her Majesty's Overland Troop Service Steamers being very limited for this purpose), and that in no case does the grant of a free passage by such vessels for the families of Warrant Officers to England imply that a similar indulgence will be given on return to India.

2. This order is applicable to the three Presidencies.

No. 24 *of* 1871.—The services of Lieutenant F. C. Symonds, of the Royal Artillery, a probationer for the Bombay Staff Corps, are placed at the disposal of the Government of Bombay.

No. 25 *of* 1871.—The following paragraphs of a Military letter from the Right Hon'ble the Secretary of State for India, No. 296, dated 30th November 1870, are published for general information:—

Para. 1.—The under-mentioned Officers and Warrant Officer have been permitted to return to their duty, *viz.*:—

Colonels A. Bagot, B. E. Bacon, and S. Richards.

Lieutenants Colonel H. D. Twysden, E. J. Spilsbury, G. Hutchinson, C. Reay, J. S. Davies, W. B. Irwin, W. F. Stephens, S. B. Cookson, S. Chalmers, R. Unwin, G. Delane, J. Smith, G. McAndrew, and J. E. Fraser.

Majors R. S. Moseley, R. Ouseley, J. A. Brereton, C. D. S. Clarke, J. C. Home, H. F. Newmarch, and W. H. Mackesy.

Captains F. W. Grant, W. F. Tucker, C. M. Bushby, H. A. Shakespear, C. R. Pennington, P. Murray, H. Collett, M. Millett, H. A. Plowden, A. B. Melville, W. C. Chowne, A. J. T. Welchman, S. G. Warde, J. B. Slater, E. R. C. Wilcox, C. Shuttleworth, A. J. Isles, C. Martin, W. C. S. Clarke, A. E. Downing, J. G. Macleod, W. H. Beckett, W. F. Badgeley, H. Morton, C. M. Bushby (per steamer 19th November), H. C. Anderson, C. H. Ewart, and E. J. McNair.

Lieutenants J. M. Sym, J. Chalmers, J. Dundas, V. C., C. H. Marshall, G. T. Maitland, A. G. Handcock, D. Adamson, D. Darroch, J. Colquhoun, J. Hay, R. T. M. Lang, S. C. MacTier, A. F. Lindsay, and A. J. C. Cunningham.

Surgeons J. A. P. Colles and J. F. N. Wise.

Surgeon Major J. N. Tresidder.

Surgeons B Simpson and W. C. Smith.

Surgeon Major H. N. Elton.

Assistant Surgeons A. F. Richmond, E. O. Tandy, J. G. French, C. P. Costello, and W. E. Allen.

Sub-Conductor J. Keane.

2. Surgeon B. Simpson, who takes charge on the voyage to India of some Cinchona plants for the plantations at Ootacamund, is to be considered on duty from the date of the expiration of his leave.

3. The under-mentioned Officers have been granted extensions of leave for the periods specified, *viz.* :—

Lieutenant Colonel C. Reay	... ...	1 month.
" A. Elderton	... ...	2 "
" W. E. D. Broughton	...	6 weeks
" H. L. Pester	... ...	6 months.
Captain C. E Armstrong	... ...	12 "
" J. G. Macleod	.. ..	2 "
" T. M. Sandys	... ...	2 "
" A. Shepherd	... ...	6 "
" F. S. Stanton	.. ..	3 "
" G B. C. Simpson	... ...	6 "
" H. C. Garden	... ...	3 "
" E. T. Sadler	... ...	6 "
" C D. G. Newington	... ...	6 "
" A. B. Melville	... ...	2 "
Lieutenant D. R. Clarke	... ...	6 "
" M. W. Gataker	... ...	6 "
" H. M. Clarke	... ...	6 "
" M. Barron	... ...	3 "
Surgeon H. Clark	... ...	6 "
Assistant Surgeon J. G. French	.. ..	6 "

4. The under-mentioned Officer has been permitted to retire from the service from the date specified, *viz.* :—

Lieutenant Colonel E. Smyth, from 24th September 1870.

No. 26 *of* 1871.—The under-mentioned Officers have reported their departure for Europe on the dates specified :—

Lieutenant E. H. Curtis, of the General List, Cavalry, G. G. O. No. 1129 of 1870, per *Columbian*, 31st December 1870.

Surgeon Major J. T. C. Ross, of the Medical Department, G. G. O. No. 1131 of 1870, per *Mooltan*, 4th January 1871.

No. 27 *of* 1871.—3rd Class Hospital Assistant Ellahee Buksh, lately attached to the Left Wing, 7th Regiment of Native Infantry, who was admitted into the service by G. G. O. No. 487, dated 17th May 1865, is dismissed from the service.

No. 28 *of* 1871.—His Excellency the Governor General of India has been pleased to appoint Major (Brevet Lieutenant Colonel) Thomas Edward Gordon, of the Bengal Staff Corps, to be an Extra Aide-de-Camp on His Excellency's Personal Staff.

No. 29 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following appointments and transfers :—

EAST INDIAN RAILWAY VOLUNTEER RIFLE CORPS

CAWNPORE COMPANY No. 14.—*To be Captain.*

Mr. James George Burbridge.

To be Lieutenant.

Mr. Charles Cecil Southworth.

To be Ensign.

Mr. William Michael Barton.

The appointment of the above Officers is subject to their passing an examination in drill.

Transfers.

Ensign G. Ward from the Rampore Haut Company to the Raneegunge Company.
" W. Taylor from the Raneegunge Company to the Rampore Haut Company.

The 12th January 1871.

No. 30 *of* 1871.—The under-mentioned Officers of the Staff Corps having completed five years' service as substantive Lieutenant Colonel, are promoted to the rank of Colonel by Brevet from the date specified, under the operation of the Royal Warrant, dated 16th January 1861, Clause 2, subject to Her Majesty's approval:—

Lieutenant Colonels Banastre Pryce Lloyd, Bengal Staff Corps; Julius Bentall Dennys, Bengal Staff Corps; John Robertson Pughe, Bengal Staff Corps; and George Gill Moxon, Bengal Staff Corps,—3rd January 1871.

No. 31 *of* 1871.—The following promotions are made from the date specified, under the operation of G. G. O. No. 632 of the 4th August 1864, paragraph 69, subject to Her Majesty's approval:—

BREVET,—*To be Colonel.*

Lieutenant Colonels Christian Disandt Grant, Madras Staff Corps; and Lenox James Farquharson, Bengal Cavalry,—3rd January 1871.

No. 32 *of* 1871.—The under-mentioned Officers of the Bengal Staff Corps having completed twenty-six years' service, are promoted to the rank of Lieutenant Colonel from the dates specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Majors Alexander Thomas Armstrong,—3rd January 1871; William Conrad Hamilton,—5th January 1871 (Brevet Lieutenant Colonels); John Francis Stafford; and Charles Henry Barchard, C. B.,—12th January 1871.

Memorandum.—The promotion of Major Montagu James White, Staff Corps, to the rank of Lieutenant Colonel from 10th December 1870, published in G. G. O. No. 1147 of the 13th December 1870, is hereby cancelled, that Officer having died on the 22nd November 1870.

No. 33 *of* 1871.—The under-mentioned Officers of the Bengal Staff Corps having completed twenty years' service, are promoted to the rank of Major from the dates specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Captains (Brevet Major) Charles Tatham Hitchins,—7th January 1871; Charles Edward Orman and Halford Fellowes,—11th January 1871.

No. 34 *of* 1871.—The under-mentioned Officers of the Bengal Staff Corps having completed twelve years' service, are promoted to the rank of Captain from the dates specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Lieutenants David Adamson,—5th January 1871; Wigram Battye; Arthur Fergusson Lindsay; Henry George Becher; Alexander James Donnelly Hawes; Robert Mosely Bryce Thomas; and Edmund Pipon Ommanney,—6th January 1871.

No. 35 *of* 1871.—Supernumerary Surgeons Thomas Pettit Wright and Alexander Morison Dallas, of the Medical Department, are brought on the Establishment of Surgeons to fill existing vacancies.

No. 36 *of* 1871.—The following promotions are made in the under-mentioned Corps of the Native Army:—

24th (Punjab) Regiment of Native Infantry.

Jemadar Futteh Sing to be Subadar, *vice* Loodhur Sing, deceased.
Havildar Goolab Khan to be Jemadar, *vice* Futteh Sing, promoted.
These promotions will have effect from the 13th June 1870.

No. 37 *of* 1871.—The following order issued by the Government of Bombay is confirmed:—

No. 867, *dated* 28*th December* 1870.—Granting furlough to Europe on medical certificate to the under-mentioned Officer:—

Lieutenant Colonel (Brevet Colonel) Henry Hoseason, of the Madras Staff Corps, Commandant, 1st Infantry, Hyderabad Contingent,—for two years, under the Regulations of 1868.

No. 38 *of* 1871.—The under-mentioned Officers have reported their return from England :—

Lieutenant Colonel E. J. Spilsbury, of the Bengal Staff Corps, Deputy Commissioner, British Burmah; Major R. Ouseley, of the Bengal Staff Corps; Captains M. Millett, of the late 43rd Native Infantry, District Superintendent of Police, Punjab, and A. J. T. Welchman, of the General List, Infantry, 3rd Squadron Officer, 19th Bengal Cavalry; Lieutenant H. C. Rowcroft, of the Royal Engineers, Executive Engineer, Department Public Works, Punjab; Assistant Surgeon C. P. Costello, of the Medical Department,—date of arrival at Bombay, 18th December 1870.

Captain H. A. Plowden, of the Bengal Staff Corps,—date of arrival at Fort William, 30th December 1870.

Captain (Brevet Major) W. H. Mackesy, of the Bengal Staff Corps, Executive Engineer, Department Public Works, Oude; Assistant Surgeon E. O. Tandy, of the Medical Department; Assistant Surgeon W. E. Allen, of the Medical Department; Lieutenants J. A. S. Colquhoun, of the Royal Artillery, Commissary of Ordnance, 3rd Class (Supernumerary); and A. F. Lindsay, of the Bengal Staff Corps, Adjutant, 8th Bengal Cavalry,—date of arrival at Fort William, 4th January 1871.

Majors R. S. Moseley, of the Bengal Staff Corps, 2nd in Command and Wing Officer, 13th (The Shekawattee) Regiment of Native Infantry, and C. D. S. Clarke, of the Bengal Staff Corps, 2nd in Command and Wing Officer, 43rd (Assam) Regiment of Native Light Infantry; Captains W. C. S. Clarke, of the Bengal Staff Corps, Deputy Commissioner, Bengal; W. F. Tucker, of the General List, Infantry, and A. B. Melville, of the Bengal Staff Corps, Deputy Superintendent, Topographical Survey of India,—date of arrival at Fort William, 5th January 1871.

No. 39 *of* 1871.—Under instructions from Her Majesty's Government, Surgeon Augustin FitzGerald, of the Medical Department, is placed on the Retired List, and will receive an allowance equal to the half pay of his rank, *viz.*, 9*s.* 6*d.* per diem, with effect from the 6th January 1871, the date of the receipt of the despatch from the Right Hon'ble the Secretary of State for India.

The 13*th January* 1871.

No. 40 *of* 1871.—The services of Captain L. Wavell, of the Bengal Staff Corps, are placed at the disposal of the Home Department.

No. 41 *of* 1871.—The services of Lieutenant C. A. Cresswell, of the Madras Staff Corps, 1st Wing Subaltern, 12th Regiment, Madras Native Infantry, are placed temporarily at the disposal of the Foreign Department.

No. 42 *of* 1871.—It is hereby notified that the prison at Trimulgherry in the Madras Presidency shall be deemed and taken to be a Military Prison under the provisions of G. G. O. No. 1004, dated 18th October 1870.

H. K. BURNE, *Colonel,*
Secretary to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Fort William, the 7th January 1871.

No. 18.—Mr. W. H. Brand, Accountant, 3rd Grade, Punjab, is transferred to Oudh, in the Railway Branch, as Accountant, 2nd Grade, to fill an existing vacancy.

Mr. E. T. Anthony, Accountant, 4th Grade, Oudh, is promoted to Accountant, 3rd Grade, and transferred to the Punjab, *vice* Brand.

No. 19.—The following Officers have passed the colloquial examination in the Native languages prescribed in Chapter II, Section IV, paragraph 21 of the Public Works Code :—

Lieutenant E. P. Leach and Mr. E. LeLievre, Assistant Engineers, 2nd Grade, Central India.

No. 20.—In cancelment of Notification No. 258 of the 28th July 1870, Mr. T. G. Saunders, Assistant Superintendent, 2nd Grade, was granted leave of absence on medical certificate from the 20th July to the 24th November 1870, under paragraph 11 of the Uncovenanted Service Absentee Rules.

The 9th January 1871.

No. 22.—Mr. S. A. Reade, Assistant Engineer, 1st Grade, Hyderabad, is granted three months' leave of absence for the purpose of studying the Native languages, with effect from such date as he may avail himself of it.

No. 23.—Mr. J. H. McRae, Executive Engineer, Neemuch Division, Rajpootana, assumed charge on 23rd November 1870 of the Chittore Division, in addition to his own.

No. 24.—Mr. A. G. Hardinge is appointed to the Public Works Department as a Sub-Engineer, 2nd Grade, and posted to the Punjab.

The 10th January 1871.

No. 25.—Lieutenant H. J. Nuthall, Staff Corps, Executive Engineer, 4th Grade, is transferred from the Central Provinces to Rajpootana.

No. 26.—V. Parathasarthy Modelliar is appointed to the Public Works Department as an Accountant, 4th Grade, on probation, and posted to Hyderabad.

No. 27.—The under-mentioned persons are appointed to the Public Works Department as Sub-Engineers, 2nd Grade, and posted to Central India for employment on the Indore State Railway :—

Mr. T. J. Lysle.

„ H. Mann.

The 12th January 1871.

No. 28.—Mr. W. D Brockman, Executive Engineer, 2nd Grade, Oudh, is granted twenty months' leave of absence to Europe on medical certificate with effect from the date on which he may avail himself of it.

No. 29.—Lieutenant H. S. F. Haynes, R.E., is appointed to the Public Works Department as an Assistant Engineer, 2nd Grade, and posted to the Punjab, Railway Branch.

TELEGRAPH.

The 7th January 1871.

No. 17.—Mr. E. Hurley, Assistant Superintendent in Ceylon, obtained privilege leave for one month from the 1st to the 31st March 1870.

R. STRACHEY, *Colonel, R.E.,*
Offg. Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 14, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General of Accounts, High Court, &c.

TOPOGRAPHICAL SURVEY DEPARTMENT.

NOTIFICATION.

Calcutta, the 10th January 1871.

The following promotions are made in the Junior Department of the Topographical Survey:—

Mr. G. A. McGill, Surveyor, attached to No. 4 Topographical Party, from 3rd to 2nd Grade, with effect from the 1st January 1871.

Mr. D. Atkinson, Surveyor, doing duty at the Presidency Office, from 3rd to 2nd Grade, with effect from the 1st January 1871.

Mr. H. T. Kitchen, Assistant Surveyor, attached to No. 5 Topographical Party, from 4th to 3rd Grade, with effect from 1st November 1870.

H. L. THUILLIER, *Colonel,*
Surveyor General of India.

Statement of Transactions of District Savings Banks' for the week ending 5th January 1871.

Province.	No of Banks open.	Deposits.		Withdrawals.			Balance.
		No.	Amount.	No.	Amount, Principal.	Amount, Interest.	
			Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P
Bengal	22	21	2,295 0 0	4	776 0 0	...	44,417 8 7
North-Western Provinces ...	9	2	250 0 0	...	...	...	16,498 10 7
Punjab	7	...	...	...	...	...	11,058 9 9
Oudh	1	...	...	...	...	...	1,761 0 0
Central Provinces	3	...	...	...	...	...	4,679 11 0
British Burmah	3	...	...	...	...	...	3,926 5 3
Berar	2	...	...	...	...	...	960 0 0
India	1	...	...	...	...	...	3,735 8 11
Total ..	48	23	2,545 0 0	4	776 0 0	...	87,037 6 1

CALCUTTA,
The 5th January 1871.

E. F. HARRISON,
Comptroller General of Accounts.

Statement of Tranactions of District Savings Banks for the week ending 12th January 1871.

Province.	Number of Banks open.	Deposits.		Withdrawals.			Balance.
		No.	Amount.	No.	Amount Principal.	Amount Interest.	
			Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.
Bengal	22	32	2,062 8 0	2	333 0 0	2 11 4	16,136 8 7
North-Western Provinces ...	9	18	596 0 0	4	162 0 0	0 1 0	16,932 10 7
Punjab	7	4	350 15 0	4	873 0 0	1 5 3	10,536 8 9
Oudh	1	1	100 0 0	...	...	...	1,861 0 0
Central Provinces	3	1	300 0 0	...	...	...	4,979 11 0
British Burmah	3	...	...	...	...	...	3,926 5 3
Berar	2	...	...	...	...	...	960 0 0
India	1	...	...	...	...	...	2,735 8 11
Total ...	48	51	3,398 15 0	10	1,368 0 0	4 1 7	89,068 5 1

CALCUTTA,
The 13th January 1871.

E. F. HARRISON,
Comptroller General of Accounts.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, Estimated Value.	Certificates issued for	Balance of Bullion		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
January 2nd, 1871 ...	Holiday.				
" 3rd " ...	...	...	9,304	69,472	35,08,487
" 4th " ...	...	3,695	1,795	78,141	35,08,487
" 5th " ...	...	988	4,618	74,158	35,08,487
" 6th " ...	...	...	4,618	74,158	35,08,487
" 7th " ...	...	3,721	778	77,997	35,08,487

CALCUTTA MINT,
The 9th January 1871.

H. HYDE, *Lieut. Colonel,*
Mint Master.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 6th January 1871.

No. 206.—Mails for the following places, for transmission per Peninsular and Oriental Company's Steamer *Mongolia,* will be closed in this Office on Monday, the 16th January 1871, at 6 P. M.:—

Madras, Ceylon, Penang, Singapore, Malacca, Hong-Kong, China, Japan and Australia.

N. B.—No letters, newspapers, books or pattern packets are sent to Aden, Suez, or Europe, or places *viâ* Europe, by Peninsular and Oriental Company's Steamers from Calcutta, the route to such places being *viâ* Bombay.

The 13th January 1871.

No. 208.—The next Overland Mail *viâ* Bombay will close on Wednesday, the 18th January 1871.

2. Book post and pattern packets must be posted on the 17th.

3. There will be no Express.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or, bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M., and after 7 up to 8-30 P. M., by a Post Office Clerk at the East Indian Railway Station, Armenian Ghât.

Postage chargeable by the new route *viâ* Brindisi and Germany:—

			Rs	A.	P.
For the United Kingdom	Each letter per ½ oz.		0	8	0
	Each newspaper per 4 oz.		0	2	8
	Each book or pattern packet.	Not exceeding 1 oz.	0	2	0
		" " 2 "	0	3	4
		" " 4 "	0	4	8
		Every additional 4 "	0	4	8
For places served through the United Kingdom.	Each letter 8 pie per ½ oz. less than the published rate for a letter sent *viâ* Marseilles.				
	Each newspaper 8 pie per 4 oz. more than the published rate for a newspaper sent *viâ* Marseilles.				
	Each packet of books or patterns	8 pie per 4 oz. more than the published rate for a packet sent *viâ* Marseilles.			

As the late Papal States now form part of the Kingdom of Italy, correspondence for these States are now subject only to the same postal rules as apply to other parts of Italy, published in the Notification of this Department dated 2nd September 1870.

No. 209.—Mails for Chittagong and Akyab, for transmission per Steamer *Moulmein*, will be closed at this Office on Thursday, the 19th instant, at 6 P. M.

No. 210.—Mails for Port Blair and Camorta, for transmission per Steamer *Penang*, will be closed at this Office on Thursday, the 19th instant, at 6 P. M.

No. 211.—Mails for Rangoon and Moulmein, for transmission per Steamer *Rangoon*, will be closed at this Office on Thursday, the 19th instant, at 6 P. M.

No. 212.—Mails for Gopaulpore, Bimlipatam, Vizagapatam, Coconada, Madras, Negapatam, Galle, Colombo, Tuticorin, Cochin, Beypore, Calicut, Tellicherry, Cannanore, Mangalore, Carwar, and Bombay, for transmission per Steamer *Arabia*, will be closed at this Office on Monday, the 23rd instant, at 6 P. M.

The 9th January 1871.

List of Parcels now lying in the Dead Letter Office.

	ADDRESS.	No.	DESCRIPTION.
1	Anundmohun Bose ...	1	Parcel containing 1 pair Carpet Shoes.
2	Mrs. Celloses ...	1	" " 1 Box of Pills.
3	Dr. Oodraine ...	1	" " 2 Porcelain Cups and 2 Bottles Medicine, broken
4	Corpl. W. Taylor ...	1	" " Photographer Album.
5	E. Scott ...	1	" " Medicine.
6	Mr. Swartz ...	1	" " 1 Lady's Muslin Jacket and some Dry Tobacco.
7	N. S. Alexander ...	1	" " Australian Vegetable Seeds and Journal A. H. Society, 1869.
8	H. M. Limerchand ...	1	" " 5 Packets Blank Cards and some Drawing Boards and 1 Bottle Medicine.
9	Rajkissen Mitter ...	1	" " 1 Box of Biscuits.
10	Mrs. Malan ...	1	" " 1 Pair Silver Bracelets, broken.
11	Troylukhnath Dutt ...	1	" " "Materia Medica" in Bengalee.
12	Bamapudo Mookerjea ...	1	" " 7 Elementary Works for Engineering.
13	Raj Chunder ...	1	" " 1 Tin Box, Medicine.

W. H. McGOWAN,
Post Master of Calcutta.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 14, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

Result of Votes received on the questions referred to in the Circular dated the 27th September 1870, regarding the proposed Insurance or Provident Branch:—

	For.	Against.
1.—Whether the Subscribers generally approve of a Provident Branch being added to the Fund, under any circumstances	312	140
2.—Whether the new branch (if established) should be under the same management as the Widows' and Orphans' Branches, any additional charge for establishment and office rent being of course debited to the first, and the funds being kept totally distinct from the funds of the Widows' and Orphans' Branches, as provided in the annexed Draft Rules	303	149
3.—Whether the Subscribers would allot any limited sum that may be found necessary for starting the new branch, from the Capital of the Widows' and Orphans' Branches, the allotments being gradually repaid from the realized premia of the new branch	211	240

Published by order of the Directors,

G. W. KELLNER,
Secretary.

U. S. F. P. F. OFFICE,
The 31st December 1870.

The Estate of the late Mr. T. Menzies.

Notice is hereby given to parties having claims to the Estate of the late Mr. T Menzies who died near Allahabad on the 28th August 1868, *i. e.*, on the allotments of Waste Lands No. 2, Lookcha Nos. 3 & 4, 4, 8, 9 Ummurgurh, and Bhuddowra, in the District of Kheree, Oudh, that within three months from date they are requested to send in their claims to the undersigned, otherwise they will not be recognised.

C. R. SHAW, *Major,*
Deputy Commissioner.

KHEREE, DY. COMMR.'S OFFICE,
The 25th November 1870.

TENTS.

JUBBULPORE GOVERNMENT SCHOOL OF INDUSTRY.

The prices of Tents made at this Institution are the same as last year.

The reduction of 10 per cent. in the price of Tents under five hundred Rupees, and 20 per cent. on Tents over five hundred Rupees, as sanctioned last season, is still allowed, and revised list with prices reduced as above are available on application to the Superintendent.

B. ROGERS, *Captain,*
Superintendent.

Bengal Printing Company, "Limited."

Proceedings of Special Meeting of Shareholders of the Bengal Printing Company, "Limited," held at the Company's Premises, No. 4, Hastings' Street, Colvin's Ghaut, Calcutta, on Wednesday, 28th December 1870, *at* 4 P. M.

PRESENT:

W. H. Cogswell, Esq.
J. Burleigh, Esq.
E. W. Burgett, Esq.
Captain A. Smith.
E. J. Cogswell, Esq.
J. Allan, Esq.
J. L. Napier Hay, Esq.
C. Halford, Esq.
Dr. J. Phin-Smith.
J. J. Cogswell, Esq., by his Attorney W. H. Cogswell, Esq.
W. H. Savill, Esq., by J. Burleigh, Esq.
W. H. Cowley, Esq.,
Dr. William Cowan,
Major W. Carnell,
Mrs. Annie Adelaide Price, } *By the Secretary.*
Mr. W. Smith, *Secretary.*

Read advertisement convening the Meeting—

Proposed by W. H. Cogswell, Esq.,
Seconded by E. J. Cogswell, Esq.,
That Captain A. Smith occupy the Chair.
Proposed by Dr. J. Phin-Smith,
Seconded by C. Halford, Esq.,

That this Meeting confirms the Resolutions passed at the Special Meeting of Shareholders held on the 1st December 1870, to the following effect, *viz.* :—That the sum of Rs. 25,000 Surplus Stock Fund, be divided *pro rata* at Rs. 12–8 per Share to each Shareholder on and after the 29th instant, on production of Script; that the Shares be declared of the value of Rs. 37–8 each; that the Capital of the Company be reduced accordingly from Rs. 1,00,000 to Rs. 75,000; and that New Share Certificates of the value of Rs. 37–8 each be issued to each Shareholder in lieu of Old Script.

Carried unanimously.

The Meeting terminated with a vote of thanks to the Chairman.

A. SMITH,
Chairman.

Notice.

The interest and responsibility of Mr. James Matthews in our Firm ceased on 31st December 1870.

GRINDLAY & Co.

Calcutta, January 1871.

Notice

Is hereby given that the partnership lately subsisting between us at Calcutta, in the East Indies, as Merchants and Agents under the style or firm of "Rentiers & Co.," was this day dissolved as far as regards the undersigned John Baptist Rentiers as from the thirtieth day of April last, by mutual consent, as witness our hands this seventh day of November 1870.

J. B. RENTIERS.
C. K. SCHMIDT.

The firm will be carried on by the undersigned on his sole account and without further changes.

C. K. SCHMIDT.

Notice.

All persons having claims against, or being indebted to, the Estate of the late Mr. H. L. Davis, Executive Engineer, Hoshungabad, in the Central Provinces, are requested to prefer such claims or pay the amount due to the undersigned within one month from this date.

T. B. DENNYS,
District Judge.

HOSHUNGABAD,
The 6th January 1871.

Report of a Deserter from the 107*th Regiment of Foot,—dated at Dum-Dum, this* 5*th day of January* 1871.

Number, Rank, and Name.	Age.	Size.		Color of			Date of Desertion.	Place of Desertion.	Date of Enlistment.	At what place enlisted.	Parish and County in which born.	Marks.	Trade.	Coat or Jacket.	Waistcoat.	Breeches or Trousers.	Remarks.
		Feet.	Inches.	Complexion.	Hair.	Eyes.											
2754, Private, William Hughes.	27 years.	5	6¼	Fresh.	Sandy.	Grey.	31st December 1870.	Dum-Dum.	26th June 1867.	Preston.	Llangeveney, Angleses.	Small-pox marks, anchor tattooed on right fore-arm.	Laborer.	Regimental.	Regimental.	Regimental.	None.

A. L. NICHOLSON, *Lieut. Colonel,*
Commanding 107*th Regiment.*

PROMISSORY NOTES.

Lost.

The upper half of a 4-per cent. Government Promissory Note No. 2009, dated 1st May 1865, for Rs. 1,000.

KHETTER MOHUN NAUG,
Assistant, Bank of Bengal.

In transit from Fyzabad to Calcutta a Government Promissory Note No. 016581 of 5½-per cent. loan of 1859-60 for Rs. 500.

Payment of interest stopped in the Public Debt Office.

FYZABAD,
The 2nd January 1871.

R. M. KING, C. S.,
Deputy Commissioner, Fyzabad.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

CALCUTTA CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.		
		Rs.	
3752 ...	A/88 86757 ...	50 ...	Baboo Ramchund Chatterjee.
	A/87 52668 ..	50 ...	
3754 ...	A/87 61612 ...	50 ...	Baboo Shamachurn Chatterjee.
3759 ...	A/87 79211 ...	50 ...	Mr. M. O'Brien.
3764 ...	A/79 79985 ...	10 ...	F. A. D. Merces, Esq.
3765 ...	A/85 40397 ...	500 ...	Baboo Ramchunder Ghosaul.
	A/84 13383 ...	100 ...	
	A/88 13384 ...	100 ...	
	A/84 13385 ...	100 ...	
	A/84 14347 ..	100 ...	
	A/88 12785 ...	20 ...	
	Notes partially lost or destroyed.		
		Rs.	
3753 ...	A/81 29055 ...	20 ...	Baboo Kartick Chunder Mookerjee.
	A/83 87597 ...	10 ...	
3755 ...	A/70 77708 ...	100 ...	Messrs. Denonath Mookerjee & Co.
	A/84 96524 ...	100 ...	
	A/87 38034 ...	50 ...	
3756 ...	A/78 86299 ...	1,000 ...	Baboo Hurrydoss Podar.
3757 ...	A/83 77718 ...	20 ...	Baboo Chunder Mohun Bose.
3758 ...	A/8 18808 wrongly joined	10 ...	Claude Dumaine, Esq.
	A/8 11035 wrongly joined		
3761 ...	A/88 34205 ..	10 ...	Baboo Gooroochurn Auddicary.
3762 ...	A/74 85484 ...	20 ...	Baboo Krisna Kumar Sen.
	A/74 18849 ...	20 ...	
3763 ...	A/78 60174 ...	20 ...	E. Hyde, Esq.
	A/74 92396 ...	20 ...	
3429 .	A/75 17315 ...	20 ...	Baboo Umertololl Mookerjee.
3690 ...	A/89 13181 ...	10 ...	W. J. D. Graypher, Esq.
2780 ...	A/53 12419 ...	20 ...	Prosuttum Doss Protab Chund.
	A/58 12417 ...	20 ...	
3705 ...	A/87 07538	50 ...	Baboo Shama Churn Bhuttacharjee.
	A/74 69209	20 ...	
2426 ...	A/84 69519	20 ...	Captain M. Furlong.
3721 ...	A/88 74810 wrongly joined	10 ...	Baboo Issur Chunder Chatterjee.
	A/88 74809 wrongly joined		
3670 ..	A/74 41910 ..	20 ..	Gopal Wasader Barney.

PAPER CURRENCY DEPARTMENT;
CALCUTTA,
The 12th January 1871.

L. BERKELEY,
Asst. Commr. of Paper Currency.

AKOLA CIRCLE.

NO. OF NOTE.	VALUE	NAME OF CLAIMANT.
	Note wholly lost or destroyed.	
	Rs.	
K/4 04652 ...	100 ...	Captain J. G. Bell, Deputy Commissioner, Oomraotee District.

PAPER CURRENCY OFFICE;
AKOLA,
The 7th January 1871.

J. H. BURNS,
Asst. Commr. of Paper Currency.

ALLAHABAD CIRCLE.

No. of Notes.	Value.	Name of Claimant.
		Notes partially lost or destroyed.
	Rs.	
A/79128 ...	20 ...	R. Nicholson, Mirzapore.
A/79129 ...	20 ...	
A/79130 ...	20 ...	
A/19403 ...	100 ...	Pensioned Sergeant John Butler, Chunar.
A/76565 ...	20 ...	Bhawanee Pershaud, Lucknow.
A/76566 ...	20 ...	
A/54905 ...	50 ...	Captain F. W. Dunn, Superintendent of Army Schools, Kussowlie.
A/56932 ...	50 ...	

PAPER CURRENCY OFFICE;
ALLAHABAD,
The 9th January 1871.

S. JENNINGS, *A. A. G.*,
for *Deputy Commissioner of Paper Currency.*

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The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 14, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General in Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th January 1871, and is hereby promulgated for general information :—

ACT No. I OF 1871.

THE CATTLE-TRESPASS ACT, 1871.

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30. Set-off.

Schedule of repealed Acts.

AN ACT TO CONSOLIDATE AND AMEND THE LAW RELATING TO TRESPASSES BY CATTLE

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to trespasses by cattle, It is hereby enacted as follows :—

CHAPTER I.—*Preliminary.*

Short title.

1. This Act may be called 'The Cattle-trespass Act, 1871.'

Local extent.

It extends to the whole of British India except the Presidency Towns and such districts or tracts of country as the Local Government, with the sanction of the Governor General in Council, may exclude from its operation.

Commencement of Act.

And it shall come into force on the passing thereof.

Repeal of Acts.

2. The Acts mentioned in the schedule hereto annexed are repealed.

References to repealed Acts

References to any of the said Acts in Acts passed subsequently thereto shall be read as if made to this Act.

All pounds established, pound-keepers appointed and villages determined, under Act No. III of 1857 *(relating to trespasses by Cattle)*, shall be deemed to be, respectively, established, appointed and determined under this Act.

Interpretation-clause.

3. In this Act :—

'Officer of Police' includes also Village Watchman, and

'Cattle' includes also elephants, camels, buffaloes, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids.

CHAPTER II.—*Pounds and Pound-keepers.*

Establishment of pounds.

4. Pounds shall be established at such places as the Magistrate of the District, subject to the general control of the Local Government, from time to time directs.

The village by which every pound is to be used shall be determined by the Magistrate of the District.

Control of pounds. Rates of charge for feeding impounded cattle.

5. The pounds shall be under the control of the Magistrate of the District; and he shall fix, and may from time to time alter, the rates of charge for feeding and watering impounded cattle.

Appointment of pound-keepers

6 The Magistrate of the District shall also appoint for each pound a pound-keeper :

Ex-officio pound-keepers in Madras and Bombay.

Provided that, in the Presidency of Fort St. George, the heads of villages, and, in the Presidency of Bombay, the police pátils,

or (where there are no police pátils) the heads of villages, shall be *ex officio* the keepers of village-pounds.

Suspension or removal of pound-keepers.

Every pound-keeper appointed by the Magistrate of the District may be suspended or removed by such Magistrate.

Pound-keepers may hold other offices.

Any pound-keeper may hold simultaneously any other office under Government.

Pound-keepers to be public servants.

Every pound-keeper shall be deemed a public servant within the meaning of the Indian Penal Code.

Duties of Pound-keepers.

To keep registers and furnish returns.

7. Every pound-keeper shall keep such registers and furnish such returns as the Local Government from time to time directs.

To register seizures.

8. When cattle are brought to a pound, the pound-keeper shall enter in his register,

(*a*) the number and description of the animals,

(*b*) the day and hour on and at which they were so brought,

(*c*) the name and residence of the seizer, and

(*d*) the name and residence of the owner, if known,

and shall give the seizer or his agent a copy of the entry.

To take charge of and feed cattle.

9. The pound-keeper shall take charge of, feed and water the cattle until they are disposed of as hereinafter directed.

CHAPTER III.—*Impounding Cattle.*

Cattle damaging land.

10. The cultivator or occupier of any land,

or any person who has advanced cash for the cultivation of the crop or produce on any land,

or the vendee or mortgagee of such crop or produce, or any part thereof,

may seize or cause to be seized any cattle trespassing on such land, and doing damage thereto or to any crop or produce thereon, and take them or cause them to be taken without unnecessary delay to the pound established for the village in which the land is situate.

Police to aid seizures.

All officers of police shall, when required, aid in preventing (*a*) resistance to such seizures and (*b*) rescues from persons making such seizures.

Cattle damaging public roads, canals and embankments.

11. Persons in charge of public roads, pleasure-grounds, plantations, canals, drainage-works, embankments and the like, and officers of police may seize, or cause to be seized, any cattle doing damage to such roads, grounds, plantations, canals, drainage-works, embankments and the like, or the sides or slopes of such roads, canals, drainage-works or embankments, or found straying thereon,

and shall take them without unnecessary delay to the nearest pound.

Fines for cattle impounded.

12. For every head of cattle impounded as aforesaid, the pound-keeper shall levy a fine according to the following scale:—

Elephant	two rupees.
Camel or buffalo	eight annas.
Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer ...	four „
Calf, ass, or pig	two „
Ram, ewe, sheep, lamb, goat or kid...	one anna.

All fines so levied shall be sent to the Magistrate of the District through such officer as the Local Government from time to time directs.

List of fines and charges for feeding.

A list of the fines and of the rates of charge for feeding and watering cattle shall be stuck up in a conspicuous place on or near to every pound.

CHAPTER IV.—*Delivery or Sale of Cattle.*

Procedure when owner claims the cattle and pays fines and charges.

13. If the owner of impounded cattle or his agent appear and claim the cattle, the pound-keeper shall deliver them to him on payment of the fines and charges incurred in respect of such cattle.

The owner or his agent on taking back the cattle, shall sign a receipt for them in the register kept by the pound-keeper.

Procedure if cattle be not claimed within a week

14. If the cattle be not claimed within seven days from the date of their being impounded, the pound-keeper shall report the fact to the officer in charge of the nearest police-station, or to such other officer as the Magistrate of the District appoints in this behalf.

Such officer shall thereupon stick up in a conspicuous part of his office a notice stating—

(*a*) the number and description of the cattle,

(*b*) the place where they were seized,

(*c*) the place where they are impounded,

and shall cause proclamation of the same to be made by beat of drum in the village and at the market-place nearest to the place of seizure.

If the cattle be not claimed within seven days from the date of the notice, they shall be sold by public auction by the said officer, or an officer of his establishment deputed for that purpose, at such place and time and subject to such conditions as the Magistrate of the District by general or special order from time to time directs:

Provided that if any such cattle are, in the opinion of the Magistrate of the District, not likely to fetch a fair price if sold as aforesaid, they may be disposed of in such manner as he thinks fit.

Delivery to owner disputing legality of seizure but making deposit.

15. If the owner or his agent appear and refuse to pay the said fines and expenses, on the ground that the seizure was illegal and that the owner is about to make a complaint under section twenty, then, upon deposit of the fines and charges incurred in respect of the cattle, the cattle shall be delivered to him.

Procedure when owner refuses or omits to pay the fines and expenses.

16. If the owner or his agent appear, and refuse or omit to pay or (in the case mentioned in section fifteen) to deposit the said fines and expenses, the cattle, or as many of them as may be

necessary, shall be sold by public auction by such officer, at such place and time, and subject to such conditions as are referred to in section fourteen.

Deduction of fines and expenses.

The fines leviable and the expenses of feeding and watering, together with the expenses of sale, if any, shall be deducted from the proceeds of the sale.

Delivery of unsold cattle and balance of proceeds.

The remaining cattle and the balance of the purchase-money, if any, shall be delivered to the owner or his agent, together with an account showing—

(*a*) the number of cattle seized,

(*b*) the time during which they have been impounded,

(*c*) the amount of fines and charges incurred,

(*d*) the number of cattle sold,

(*e*) the proceeds of sale, and

(*f*) the manner in which those proceeds have been disposed of.

Receipt.

The owner or his agent shall give a receipt for the cattle delivered to him and for the balance of the purchase-money (if any) paid to him according to such account.

Disposal of fines, expenses and surplus proceeds of sale.

17. The officer by whom the sale was made shall send to the Magistrate of the District the fines so deducted.

The charges for feeding and watering deducted under section sixteen shall be paid over to the pound-keeper, who shall also retain and appropriate all sums received by him on account of such charges under section thirteen.

The surplus unclaimed proceeds of the sale of cattle shall be sent to the Magistrate of the District, who shall hold them in deposit for three months, and, if no claim thereto be preferred and established within that period, shall, at its expiry, dispose of them as hereinafter provided.

Application of fines and unclaimed proceeds of sales.

18. Out of the sums received on account of fines and the unclaimed proceeds of the sale of cattle, shall be paid—

(*a*) the salaries allowed to pound-keepers under the orders of the Local Government;

(*b*) the expenses incurred for the construction and maintenance of pounds, or for any other purpose connected with the execution of this Act;

and the surplus (if any) shall be applied, under orders of the Local Government, to the construction and repair of roads and bridges and to other purposes of public utility.

Officers and pound-keepers not to purchase cattle at sales under Act.

19. No officer of police, or other officer or pound-keeper appointed under the provisions herein contained shall, directly or indirectly, purchase any cattle at a sale under this Act.

Pound-keepers when not to release impounded cattle.

No pound-keeper shall release or deliver any impounded cattle otherwise than in accordance with the former part of this chapter, unless such release or delivery is ordered by a Magistrate or Civil Court.

CHAPTER V.—*Complaints of illegal Seizures.*

Power to make complaints.

20. Any person whose cattle have been seized and detained under this Act may, at any time within ten days from the date of the seizure, make a complaint to the Magistrate of the District, or any Magistrate authorized to receive and try charges without reference by the Magistrate of the District.

Procedure on complaint.

21. The complaint shall be made by the complainant in person, or by an agent personally acquainted with the circumstances. It may be either in writing or verbal. If it be verbal, the substance of it shall be taken down in writing by the Magistrate.

If the Magistrate, on examining the complainant or his agent, sees reason to believe the complaint to be well founded, he shall summon the person complained against, and make an enquiry into the case.

Compensation for illegal seizure.

22. If the seizure be adjudged illegal, the Magistrate shall award to the complainant, for the loss caused by the seizure and detention, reasonable compensation, not exceeding one hundred rupees, to be paid by the person who made the seizure, together with all fines paid and expenses incurred by the complainant in procuring the release of the cattle;

Release of cattle.

and if the cattle have not been released, the Magistrate shall, besides awarding such compensation, order their release and direct that the fines and expenses leviable under this Act shall be paid by the person who made the seizure.

Recovery of compensation.

23. The compensation, fines and expenses mentioned in section twenty-two may be recovered as if they were fines imposed by the Magistrate.

CHAPTER VI.—*Penalties.*

Penalty for forcibly opposing the seizure of cattle or rescuing the same.

24. Whoever forcibly opposes the seizure of cattle liable to be seized under this Act,

and whoever rescues the same after seizure, either from a pound, or from any person taking or about to take them to a pound, such person being near at hand and acting under the powers conferred by this Act,

shall, on conviction before a Magistrate, be punished with imprisonment for a period not exceeding six months, or with fine not exceeding five hundred rupees, or with both.

Recovery of penalty for mischief committed by causing cattle to trespass.

25. Any fine imposed for the offence of mischief by causing cattle to trespass on any land may be recovered by sale of all or any of the cattle by which the trespass was committed, whether they were seized in the act of trespassing or not, and whether they are the property of the person convicted of the offence, or were only in his charge when the trespass was committed.

Penalty for damage caused to land or crops or public roads by pigs.

26. Any owner or keeper of pigs, who, through neglect or otherwise, damages or causes or permits to be damaged any land, or any crop or produce of land, or

any public road, by allowing such pigs to trespass thereon, shall, on conviction before a Magistrate, be punished with fine not exceeding ten rupees.

Penalty on pound-keeper failing to perform duties.

27. Any pound-keeper releasing or purchasing or delivering cattle contrary to the provisions of section nineteen, or omitting to provide any impounded cattle with sufficient food and water, or failing to perform any of the other duties imposed upon him by this Act, shall, over and above any other penalty to which he may be liable, be punished, on conviction before a Magistrate, with fine not exceeding fifty rupees.

Such fines may be recovered by deductions from the pound-keeper's salary.

Application of fines recovered under section 25, 26 or 27.

28. All fines recovered under section twenty-five, section twenty-six or section twenty-seven may be appropriated in whole or in part as compensation for loss or damage proved to the satisfaction of the convicting Magistrate.

CHAPTER VII.—*Suits for Compensation.*

Saving of right to sue for compensation.

29. Nothing herein contained prohibits any person whose crops or other produce of land have been damaged by trespass of cattle, from suing for compensation in any competent Court.

Set-off.

30. Any compensation paid to such person under this Act by order of the convicting Magistrate, shall be set-off and deducted from any sum claimed by or awarded to him as compensation in such suit.

SCHEDULE.
(See section 2.)

Number and year.	Title of Act.
III of 1857	An Act relating to trespasses by cattle.
V of 1860	An Act to amend Act III of 1857 (relating to trespasses by cattle).
XXII of 1861	An Act to amend Act III of 1857 (relating to trespasses by cattle).

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th January 1871, and is hereby promulgated for general information :—

ACT No. II OF 1871.

An Act to extend the Prisons' Act, 1870, to Coorg.

Preamble.

FOR the purpose of extending the Prisons' Act, 1870, to Coorg : It is hereby enacted as follows :—

Extension to Coorg of Act XXVI of 1870.

1. The said Act shall extend to the territories under the administration of the Chief Commissioner of Coorg, but subject to the following modifications (that is to say):—

(*a.*) The preamble and sections one and six shall be construed as if, after the words 'Central Provinces,' the word 'Coorg' were inserted.

(*b.*) Section one shall be construed as if, for the words and figures 'December, 1870,' the words and figures 'February, 1871' were substituted.

WHITLEY STOKES,
Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 14, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 19.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 30th December 1870, and was referred to a Select Committee with instructions to make their report thereon in six weeks :—

No. 36 of 1870.

THE INDIAN ARMS BILL.

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A BILL TO CONSOLIDATE THE LAW RELATING TO CANNON, ARMS AND AMMUNITION.

Preamble.

WHEREAS it is expedient to consolidate the law relating to the manufacture, importation, and sale of cannon, arms and ammunition, and the right to keep and use the same; It is hereby enacted as follows:—

I.—Preliminary.

Short title.

1. This Act may be called "The Indian Arms Act, 1871."

Local extent.

2. This Act extends to the whole of British India.

Exclusions.

But nothing in this Act applies to:—

(*a.*) Cannons, howitzers or mortars forming part of the ordinary armament of a vessel, or

(*b.*) Sulphur kept or sold in reasonable quantities for medicinal purposes.

Commencement and continuance of Act.

This Act shall come into operation on the passing thereof and shall remain in force until the Governor General in Council, by notification in the *Gazette of India*, otherwise orders.

Repeal of Acts.

3. The Acts mentioned in the schedule hereto annexed shall be repealed.

But all permissions given, licenses granted, orders made, and notifications published under any Act hereby repealed shall be deemed to be respectively given, granted, made and published under this Act.

Interpretation-clause.

4. In this Act—

"cannon" includes howitzers and mortars:

"arms" includes fire-arms, bayonets, swords, daggers, spears and spearheads; and

"ammunition" includes percussion caps, sulphur, grapeshot, cartridges and gunpowder.

II.—Manufacture and Possession of Cannon.

Manufacture of cannon, without authority of Government prohibited.

5. No person, unless authorized by Government, shall manufacture any cannon.

Possession of cannon without permission prohibited.

6. No person shall, without the permission of the Local Government, have in his possession any cannon, except in the course of his duty as a public officer of Government.

Such permission to be in writing, and to specify number permitted.

7. Whenever the Local Government permits any person to possess any cannon, such permission shall be in writing signed by a Secretary to the Government, and shall specify the number of cannon which such person is permitted to possess.

A fee of fifty rupees shall be paid on the delivery of such written permission.

III.—Manufacture and Sale of Arms.

Manufacturing or dealing in arms and ammunition without license prohibited.

8. No person shall manufacture, repair, or sell, or keep or expose for sale, any arms,

or shall manufacture or sell, or keep or expose for sale, any ammunition,

except under a license to manufacture or deal in arms or ammunition, as the case may be.

Licenses by whom to be granted.

9. Licenses to manufacture or deal in arms or ammunition may be granted by a Magistrate, or by an Officer authorized by the Governor General of India in Council or by the Executive Government to grant such licenses.

Form of license.

10. Licenses granted under section nine shall be in the form prescribed by the Governor General of India in Council, and shall be engrossed on a stamped paper of the value of ten rupees.

The stamped paper shall be furnished by the person applying for the license.

A separate license shall be taken out for the sale of sulphur.

Licensee to put up a board in his shop.

11. Every person to whom such license is granted shall put up a board in a conspicuous part of his shop or usual place of business, and cause to be painted thereon in large letters in the vernacular of the District the words "Licensed to manufacture or deal in arms or ammunition," as the case may be.

Duration of license.

12. Licenses granted under section nine shall be in force for one year from the date thereof and no longer.

Entries to be made by licensed manufacturers or dealers.

13. Every person licensed to manufacture or deal in arms, or ammunition, shall enter in a book to be kept by him for that purpose,

(*a.*) an account of all the stock-in-trade from time to time in his possession or under his control,

(*b.*) the name and address of every purchaser of arms or ammunition sold by him, and

(*c.*) the nature, description and quantity of such arms or ammunition.

Inspection of book.

Such book shall be open at all times to inspection by the Magistrate or other Officer duly authorized by Government in that behalf, and he may take copies of all entries therein contained.

Inspection of dealers' premises.

14. The Magistrate or other Officer authorized as aforesaid may at any time enter any premises in which arms or ammunition are manufactured or kept by any licensed manufacturer or dealer in arms or ammunition, in order to inspect his stock-in-trade.

Revocation of license to manufacture or deal in arms or ammunition.

15. Any license granted under section nine may be granted subject to such conditions as are thought necessary, and may be revoked or suspended by the Officer authorized to grant such licenses whenever he thinks fit.

IV.—Importation of Cannon and Arms.

Cannon and arms and ammunition not to be imported without license.

16. Except for the public service, no cannon, arms, ammunition or saltpetre shall be imported, either by sea or by land, into India except under a license from the Governor General in Council, or from some

Officer authorized in that behalf by the Governor General in Council.

Importation of arms and ammunition for private use.

17. The provisions of section sixteen do not extend to arms or ammunition imported by any person in reasonable quantities for his own private use; but the Collector of Customs may at any time detain such arms or ammunition, until he receives the orders of Government thereon.

V.—Transport of Arms.

Power to prohibit transport of arms and ammunition.

18. The Governor General in Council may from time to time by order prohibit the transport of any arms, ammunition, lead, saltpetre, or military stores, or of any particular description of arms, ammunition, or military stores from one part of India to another,

or the transport thereof in any particular direction to be specified in the order,

or prohibit the transport thereof except according to such rules and conditions as may be specified in the order,

and the Local Government shall have the like power within the territories under its government or administration.

Every such order may be cancelled by the authority by which it was made.

Arms and ammunition transported for private use.

19. Nothing in section eighteen extends to arms and ammunition transported by any person in reasonable quantities for his own private use in any District or place not ordered or liable to be disarmed under this Act.

VI.—Carrying Arms.

Arrest of persons conveying arms, &c., under suspicious circumstances.

20. Any person found carrying or conveying any arms, ammunition, or military stores, in such a manner or under such circumstances as to afford just grounds of suspicion that the same are being carried by him with intent to use them, or that the same may be used, for any unlawful purpose dangerous to the public peace, may be apprehended without warrant by any other person, and detained in custody in order that he may be dealt with according to law.

Procedure where arrest made by person not a Magistrate or a police officer.

Any person apprehended by a person not being a Magistrate, Deputy Magistrate, or Assistant to a Magistrate, or Police Officer, shall be delivered over as soon as possible to a Police Officer.

All persons apprehended by or delivered to a Police Officer under the provisions of this section shall be carried before a Magistrate or other Officer competent by law to punish them for the offence or to commit them for trial.

Disarming persons going armed or carrying arms without a license.

21. Any person going armed with or carrying any arms without having obtained a license from a Magistrate or other Officer authorized by the Governor General in Council or the Local Government authorizing him to carry arms, shall be liable to be disarmed by any Magistrate, Joint Magistrate, or Deputy Magistrate, or Assistant to a Magistrate, or by a Police Officer, if, in the judgment of such Magistrate or other Officer as aforesaid, it is dangerous to the public peace to allow such person to go armed or to carry arms.

Exemptions.

22. The provisions of the sections twenty and twenty-one do not apply to—

Commissioned, Non-Commissioned, and Warrant Officers, Soldiers, and Sailors.

(a). Officers, Non-Commissioned Officers, Warrant Officers, Soldiers, and Sailors in the Military or Naval Service of Her Majesty, in respect of arms and ammunition kept by them for use in the public service:

Volunteers.

(b). Members of Volunteer Corps, in respect of such arms and ammunition:

Police and Revenue Officers.

(c). Police and Revenue Officers and other persons, in respect of arms and ammunition furnished by Government for use in the public service or provided by themselves with the sanction of Government for such use; or

Other persons.

(d.) such other persons, classes of persons, Districts or parts of Districts, as the Local Government, by notification in the official Gazette, from time to time exempts from such provisions.

Grant and revocation or suspension of licenses to carry arms.

23. Licenses to carry arms may be granted by any Magistrate or other Officer specially authorized by the Governor General in Council or the Local Government to grant such licenses, and may be revoked or suspended by any person authorized to grant such license whenever he thinks fit.

Form of license.

24. The license shall be in the form prescribed in this behalf by the Governor General in Council.

License to state whether it applies to licensee's followers.

25. The license shall state whether its operation is limited to the licensee or whether it extends to any of his followers.

In the latter case the number of the licensee's followers and the number and description of arms to be carried by each of such followers shall be specified.

Conditions of grant.

Every such license may be granted subject to such conditions (if any) as the grantor thinks fit; and on breach of any such condition, or on failure to comply therewith, the license shall become void.

Search and seizure of arms and ammunition in certain cases.

26. Whenever a Magistrate has reason to believe that any person residing within the local limits of his jurisdiction has in his possession any arms or ammunition for any unlawful purpose,

or that such person cannot, in the judgment of the Magistrate, be left in the possession of any such arms or ammunition, without danger to the public peace,

such Magistrate, having first recorded the grounds of his belief, may cause a search to be made of the house or premises occupied by such person, or in which the Magistrate has reason to believe such arms or ammunition are or is to be

found, and may seize and detain the same in safe custody for such time as he thinks necessary.

The search in such case shall be conducted by or in the presence of the Magistrate, or by or in the presence of a Joint or Deputy Magistrate, or a European Assistant, or by or in the presence of some European Officer, Civil or Military, to be specially empowered by Government.

VII.—Disarmament.

Executive Government may order any District or place to be disarmed.

27. The Governor General in Council or the Local Government may, whenever it appears necessary for the public safety, order that any Province, District, or place shall be disarmed.

Possession of arms and ammunition without license prohibited.

28. In such Province, District, or place, as well as in any Province, District, or place in which an order for a general search for arms has been issued under Act No. XXVIII of 1857, it shall not be lawful for any person to have in his possession without a license any arms or ammunition.

Grant of licenses, &c.

29. Licenses to have in possession any arms or ammunition may be granted by any Magistrate or other Officer specially authorized by the Governor General in Council or the Local Government to grant such licenses, and may be revoked or suspended by any Officer authorized to grant such licenses, whenever he thinks fit.

The license shall be in the form prescribed in this behalf by the Governor General in Council or by the Local Government.

License to travellers to carry arms.

30. When any person has a license from the Magistrate of the District or place at which he resides, or may be, to carry on a journey such arms as the Magistrate considers reasonable for his private use, and obtains from such Magistrate a license stating—

the name and address of such person,

the route by which he intends to proceed,

the time which such journey is expected to occupy, and

the arms which he is permitted to carry,

such license shall have the same force and effect, according to its tenor, in every District or place specified therein, as if leave to go armed had been granted by the Magistrate of such District or place.

Publication of order for disarming.

31. In every Province, District, or place which the Governor General in Council or the Local Government orders to be disarmed, such order shall be published in the *Gazette of India* or in the local Gazette, and shall also be made public in such other manner as the Governor General in Council or the Local Government directs.

Power to search for arms and ammunition.

32. The Magistrate or other Officer mentioned in the order may search or cause to be searched any house or premises occupied by any person reasonably suspected of having in his possession or custody any arms or ammunition without such license as aforesaid, or in which the Magistrate has reason to believe that any such arms or ammunition are or is concealed.

Search.

33. The search shall be conducted by or in the presence of the Magistrate or by or in the presence of a Joint or Deputy Magistrate or European Assistant, or by or in the presence of some European Officer, Civil or Military, appointed by Government to conduct such searches.

All arms and ammunition found on such search shall be confiscated.

Exemptions.

34. Nothing in this Part applies to any person or persons exempted by the authority of the Governor General in Council or of the Local Government of the proclaimed District, or by any European Officer serving in such District duly authorized by the Local Government on that behalf.

VIII.—Penalties.

For manufacturing cannon without authority.

35. Whoever not being authorized by Government manufactures any cannon, shall be liable to a fine not exceeding one thousand rupees, or to imprisonment for a term not exceeding three years, or to both.

For possessing cannon without permission.

36. Whoever, without the permission of the Local Government, has in his possession any cannon, except in the course of his duty as a public Officer, shall be liable to a fine not exceeding five hundred rupees for every such cannon.

For manufacturing or selling arms without license.

37. Whoever manufactures, repairs, sells, or keeps or exposes for sale, any arms or ammunition without such license as is mentioned in section nine, or contrary to any of the conditions contained in such license, shall be liable to a fine not exceeding five hundred rupees, or to imprisonment for a term not exceeding two years, or to both.

All arms and ammunition belonging to the offender shall be forfeited if the convicting Court or Officer so directs.

On licensee omitting to put up board.

38. Any person to whom such license has been granted omitting to put up in a conspicuous part of his shop or usual place of business, a board inscribed as is mentioned in section eleven, shall be liable to a fine not exceeding one hundred rupees.

For putting up a board without a license.

39. Any person, to whom such license has not been granted in the manner prescribed, putting up such board as aforesaid in his shop or usual place of business, shall be liable to a fine not exceeding one hundred rupees.

For knowingly purchasing arms or ammunition from an unlicensed person.

40. Any person knowingly purchasing any arms or ammunition from any person not licensed to sell the same, shall be liable to a fine not exceeding one hundred rupees.

For failing to keep book required by section 13.

41. Any person omitting or failing duly to keep such book as is mentioned in section thirteen, or to make therein all such entries as are hereby required,

and any person preventing or obstructing the inspection of such book, or making a false entry therein,

shall be liable for every such offence to a fine not exceeding five hundred rupees, in addition to double the value of any arms or ammunition sold of which he fails to make such entry, or respecting which he makes a false entry.

If the offender be licensed to manufacture or deal in arms or ammunition, he shall also forfeit his license if the convicting Magistrate so directs.

For wilful concealment by manufacturer of arms.

42. Any manufacturer or dealer intentionally concealing from a Magistrate or other Officer entering his premises under section fourteen any part of his stock-in-trade, or wilfully refusing to point out where the same is kept, shall be liable to a fine not exceeding five hundred rupees, or to imprisonment for a term not exceeding two years or to both fine and imprisonment,

and any arms or ammunition belonging to such person may be seized and shall be confiscated if the convicting Magistrate so directs.

For importing arms without license.

43. Any person importing or attempting to import either by sea or by land into India without such license as is mentioned in section sixteen any cannon, arms, ammunition, or saltpetre,

or knowingly concealing any cannon, arms, ammunition, or saltpetre imported without such license,

shall be liable to imprisonment for a term not exceeding three years, or to fine not exceeding one thousand rupees, or to both;

and the articles so imported shall be confiscated if the convicting Magistrate so directs.

Nothing in the former part of this section applies to arms or ammunition imported by any person in reasonable quantities for his own private use.

For transporting arms contrary to order.

44. Any person transporting or causing to be transported or attempting to transport or cause to be transported, any arms, ammunition, lead, saltpetre, or military stores, contrary to any order made under section eighteen, or to the rules and conditions specified therein, shall be liable to a fine not exceeding five hundred rupees, or to imprisonment for a term not exceeding three years, or to both,

and the articles transported or attempted to be transported shall be confiscated.

Any person by concealment or other device transporting or causing to be transported, or attempting to transport or cause to be transported, such arms, ammunition, lead, saltpetre, or military stores, shall, in addition to the fine hereby provided, be liable, upon conviction, to imprisonment for a term not exceeding seven years.

Nothing in the former part of this section applies to arms or ammunition transported by any person in reasonable quantities for his private use in any District or place not ordered to be disarmed.

For possessing arms in district ordered to be disarmed.

45. Whoever, after the expiration of the time mentioned in any order published under section thirty-one in any Province, District, or place to which that section applies,

or who in any Province, District, or place in which an order for a general search for arms has been issued, and is still in operation

has in his possession or custody any arms or ammunition without such license as is mentioned in section twenty-nine,

shall be liable to be imprisoned for a term not exceeding two years, or to fine not exceeding one thousand rupees, or to both.

For refusing to produce or concealing arms searched for.

46. If on any such search being made under the provisions of section twenty-six or thirty-two any person, having in his possession or power any such arms or ammunition, or knowing where such arms or ammunition are concealed, refuse to produce or point out the same to the Officer making the search,

or if any person intentionally conceals or attempts to conceal any such arms or ammunition,

such person may be apprehended without warrant, and shall be liable to imprisonment for a term not exceeding two years, or to fine not exceeding one thousand rupees, or to both.

For assaulting or resisting any person in the execution of power conferred by Act.

47. Whoever assaults or resists any person in the execution of any power vested in him by this Act, shall be liable to a fine not exceeding two hundred rupees, or to imprisonment for a term not exceeding six months, or to both.

For abetment.

48. Whoever abets within the meaning of the Indian Penal Code any offence under this Act shall be liable to the punishment hereby provided for such offence.

Summary jurisdiction in respect of certain offences committed within Presidency Towns.

49. If any offence which by this Act is made punishable with fine, or with fine and imprisonment not exceeding six months, is committed by any person within the local limits of the ordinary original criminal jurisdiction of the High Courts at Fort William, Madras or Bombay, such offence shall be punishable upon summary conviction by any Police Magistrate.

Conviction to be quashed on merits only.

50. No conviction, order, or judgment under the last preceding section shall be quashed for error of form or procedure, but only on the merits;

and it shall not be necessary to state on the face of the conviction, order, or judgment the evidence on which it proceeds,

but the depositions taken, or a copy of them, shall be returned with the conviction, order, or judgment in obedience to any writ of *certiorari*,

and if no jurisdiction appears on the face of the conviction, order, or judgment, but the depositions taken supply that defect, the conviction, order, or judgment shall be aided by what so appears in such depositions.

All other offences committed in Presidency Towns punishable by High Court.

51. All other offences punishable under this Act which are committed within the local limits of the ordinary original criminal jurisdiction of the High Courts at Fort William, Madras and Bombay, shall be punishable by such Court.

Recovery of fines.

52. All fines imposed under this Act may be recovered, if for offences committed outside the local limits of the towns of Calcutta, Madras and Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of those towns in force for the time being.

Rewards to informers.

53. Any fine or penalty levied from any person convicted of an offence under this Act, or any portion of such fine or penalty, may be awarded to the person on whose information the conviction takes place.

IX.—Miscellaneous.

Seizure and detention of sulphur by Government.

54. The Governor General in Council or the Local Government may at any time seize all sulphur in the possession of any person, and detain the same for such time as may be deemed necessary for the public safety.

Notice and limitation of suits.

55. No suit or other proceeding shall be commenced or prosecuted against any person for any thing done in pursuance of this Act, without giving him a month's previous notice in writing of the intended proceeding and of the cause thereof, nor after the expiration of three months from the accrual of the cause of action or other proceeding.

Power to withdraw part of District from the operation of Act.

56. The Governor General in Council or the Local Government may from time to time withdraw from the operation of all or any of the provisions of this Act, any part or parts of any District or place; and may in like manner, as occasion requires, subject the same again to the operation of all or any of such provisions.

Act not to alter or affect any other law relating to licenses.

57. Nothing in this Act alters or affects any law for the time being in force relating to licenses.

Grant of licenses in Presidency Towns.

58. All licenses which may by this Act be granted by a Magistrate may in the Presidency Towns be granted by a Commissioner of Police.

SCHEDULE.

Number and year.	TITLE.
XXXI of 1860	An Act relating to the manufacture, importation, and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases.
VI of 1865	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation, and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases).
VI of 1866	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation, and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases), and for other purposes.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is merely to consolidate the three Acts in which the law relating to Arms and Ammunition is now contained.

The wording and arrangement of the law have been improved, but no alteration has been made in its substance.

W. ROBINSON.

The 16th December 1870.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 6th January 1871, and was referred to a Select Committee with instructions to make their report thereon in a month :—

No. 1 OF 1871.

A Bill to facilitate the construction of Works of Public Utility from Local and Municipal Funds.

Preamble.

WHEREAS it is expedient to facilitate the construction of works of public utility from Local and Municipal Funds by means of advances to be made by the Government: It is hereby enacted as follows :—

Short title.

1. This Act may be called "The Local Public Works Act, 1870."

Extent of Act.

2. This Act shall extend to all parts of British India.

Interpretation-clause.

3. In this Act—

"Advance."

"Advance" means an advance made under this Act and includes all interest and charges payable to the Government under this Act on account of such advance :

"Fund."

"Fund" means all monies received or receivable on account of a Local or Municipal Fund from which an advance is to be repaid :

"Additional rate."

"Additional rate" means any rate or cess which may be levied for the purposes of a Local or Municipal Fund from which an advance is to be repaid :

"The person administering."

"The person administering" includes all persons duly authorized to receive, keep in deposit, or expend a Fund, or an additional rate.

Advances from public revenues for carrying out works of public utility.

4. If the person administering any Public or Municipal Fund desires to obtain an advance from the Government for the purpose of carrying out, or of assisting in carrying out, a work of public utility at the charge of such

Fund, he may make an application to the Local Government for such advance, and the Local Government, after such enquiry as in each case it may think desirable, if satisfied that such advance should be made, may authorize it to be made, subject to the provisions hereinafter contained.

Governor General to make rules.

5. The Governor General in Council shall from time to time make rules for regulating all matters relating to the making of such advances, and the said rules shall provide, amongst other things, for the following;

1. The determination of the Local and Municipal Funds to which this Act shall apply:

2. The works for which advances may be made under this Act:

3. The manner of making applications for advances:

4. The manner of conducting enquiries relative to applications:

5. The manner of recording the conditions on which an advance is made:

6. The manner and time of making advances:

7. The inspection of works carried out under this Act:

8. The instalments by which advances shall be repaid, the interest to be charged on advances and the manner and time of repaying advances and discharging the interest charged on the same:

9. The determination of the charges that may be made in respect of any advance, against the Fund from which such advance is repayable, on account of the share of the costs of the Government in giving effect to this Act:

10. The manner of keeping and auditing the accounts of the expenditure of advances, of the repayment of the same, and of the discharge of the interest thereon:

11. The amount that may from time to time be applied by the Local Government from the public revenues for the purpose of making advances.

The said rules shall be published in the *Gazette of India*, and when so published all Courts shall take judicial notice of them.

Obligation to repay advances.

6. The person from time to time administering any Fund shall duly repay and discharge such advance to the Government from such Fund, in accordance with the conditions on which it was made, and in preference to all other claims against such Fund.

If advance be not repaid, Local Government may appoint officer to keep Fund.

7. If at any time an advance be not repaid and discharged in accordance with the conditions on which it was made, the Local Government may appoint an officer to take possession of and receive the whole or any specified part of the Fund in the place of the person for the time being administering the same, and thereupon and so long as such officer shall remain so appointed and to the extent directed by the Local Government, the said person shall cease to have any authority to keep or receive the said Fund, and the receipt of such officer shall be a sufficient discharge for all demands payable to such Fund.

The Local Government may direct such officer to repay and discharge the advance as aforesaid from any amount so received by him. All payments made in that behalf by such officer shall be deemed to be a first charge against the said Fund, and the residue only of any amount so received, after making all such payments, shall be repaid to the person administering the said Fund.

Local Government may direct officer to administer Fund.

8. If at any time an advance be not repaid and discharged, according to the conditions on which it was made, and if such advance has been made subject to the condition that an additional rate shall be levied to provide for the due repayment and discharge of the advance, and if the person administering the Fund fails to levy such rate in the manner required under the said rules, the Local Government may order him to do all things needful for the levy of the said rate, and may appoint an officer to levy and receive the same.

An officer so appointed shall, so far as he shall be authorized so to do by the Local Government, and for the purpose of levying and receiving such rate, exercise all or any of the powers commonly so exercised by the person administering the Fund, and in the place of such person; and so long as such officer remains so appointed and to the extent of the authority given to the said officer by the Local Government, such person shall cease to exercise the said powers.

An additional rate levied and received under this section shall be dealt with as though it had been received under the section next preceding.

No advance to exceed six times income of Fund.

9. No advance under this Act shall exceed six times the gross income of the Fund received during the year next preceding that in which the advance is authorized by the Local Government.

Money not to be borrowed except under this Act.

10. No person administering any Local or Municipal Fund who is not authorized by some special law to borrow money on the security of such Fund shall borrow money on such security otherwise than in accordance with the provisions of this Act.

STATEMENT OF OBJECTS AND REASONS.

The Government of India has recognized the importance of facilitating to the utmost the prosecution of local works of improvement, and has come to the conclusion that a system somewhat similar to that established under the English Public Works Loan Acts may be introduced in India with much advantage. The Government would make advances, to be repaid with interest in a term of years, for works of certain classes, the public utility of which was duly ascertained. A certain maximum sum would be placed at the com-

mand of the Local Governments, to be applied in making such advances, on which they would operate, the power of extending the advances to new objects being limited by the obligation not to exceed that sum, so that, when the whole authorized sum was once advanced, the earlier loans must be paid off before fresh ones could be made.

It has been ruled, however, more than once recently, that it is not desirable to give the local bodies who deal with local or municipal revenues independent powers of borrowing, and that, when for any special reason it may be expedient that funds should be borrowed for local objects, the Government itself should lend the money. This course has been followed in several cases.

But in most of these cases there is no means of giving the Government a legal lien on the revenues on the security of which the loans are made. A municipal body or a person administering local revenues has no power to do more than deal with the revenue as it is received, and cannot give any valid pledge that the income of future years shall be applied in a particular way, unless under express legislative authority, which certainly has no existence in the case of most of the Local Funds in India. When the last law regarding municipalities in the North-Western Provinces, Act VI of 1868, was passed, the power of borrowing was deliberately rejected by the Government of India and the Legislative Council.

The present Bill has therefore been prepared in the Public Works Department in order to provide for the making of advances of public money for works of public utility to local or municipal bodies, obtaining at the same time valid security for their repayment from the funds at the disposal of such bodies.

R. STRACHEY.

21st March 1870.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in two months :—

No. 2 OF 1871.

A Bill to amend the law relating to Customs Duties.

Preamble.

WHEREAS it is expedient to amend the law relating to the duties of Customs on goods imported and exported by sea; It is hereby enacted as follows :—

Short title.

1. This Act may be called "The Indian Tariff Act, 1871."

Local extent.

It extends to all the ports in British India except Aden;

Commencement.

And it shall come into force on the passing thereof.

Duties specified in schedules A and B to be levied.

2. There shall be levied and collected, in every such port, the duties specified in schedules A and B hereto annexed.

Goods partially composed of dutiable articles.

3. Goods not prohibited to be imported into or used in British India, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

Saving Clause.

4. Nothing herein contained affects Act No. XX of 1867, or authorises—

(1) the levy of import duties on articles (other than salt, opium and spirits) imported into one port in British India from another :

(2) the levy of export duties on articles exported from one port in British India to another ;

(3) the levy of export duties on articles exported by sea to any place other than a foreign port in India, when such articles have been imported by sea into British India :

(4) the export of opium not protected by a pass.

Construction of section 27 of Act VI of 1863.

5. Section twenty-seven of the Consolidated Customs Act shall be construed as if, for the words "for which a specific value has not been fixed by the Local Government with the sanction of the Governor General of India in Council," the following words were substituted (that is to say) "for which a specific value is not fixed by the Indian Customs Duties' Act, 1871;" but, save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

Power to fix value of dutiable goods.

6. The Governor General in Council may from time to time, by notification in the *Gazette of India*, fix for the purposes of this Act the value of any goods exported or imported by sea on which duties of customs are hereby imposed.

Pepper exported by sea from Cochin.

7. Nothing in schedule B hereto annexed applies to pepper exported by sea from the port of Cochin. But on all such pepper there shall be levied such duty, not exceeding nine rupees per khandí, as the Governor of Fort Saint George in Council from time to time determines; and at the close of each year, or as soon after as may be convenient, the Collector of Customs at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Government of Travancore and Cochin, in such proportions and in such manner as the said Governor in Council from time to time directs.

Repeal of enactments.

8. The enactments mentioned in schedule C hereto annexed are repealed to the extent therein specified.

SCHEDULE A.

IMPORT TARIFF.

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
1	Apparel, including Haberdashery, Millinery, &c. ...	*Ad valorem.*	Seven and a half per cent.
2	Arms, Ammunition and Military Stores—		
	Gunpowder, common ...	0 5 per lb.	
	„ sporting ...	1 0 „	
	Fire-arms and parts thereof ...	*Ad valorem.*	
	All other sorts, including Military Accoutrements, Uniforms, &c., but excluding Military and other Regulation Accoutrements and Uniforms imported for private use by persons in the public service ...	*Ad valorem.*	
3	Asphalte ...	20 0 per ton.	
4	Beads and False Pearls—		
	Beads, China ...	30 0 per cwt.	
	„ Common ..	28 0 „	
	„ Ruby, of all sizes ...	0 12 per lb.	
	„ Seed ...	0 10 „	
	„ Small, Scarlet, and Red ...	0 10 „	
	„ Coral (false) Moorzun ...	0 8 per corge of 2,000 beads.	
	All other sorts of false Corals and Beads ...	*Ad valorem.*	
	Pearls, false, Bajeria ...	5 0 per lakh.	
	„ Boria ..	1 0 per thousand.	
	„ Jouria ...	8 0 per lakh.	
	„ Nathia ...	0 6 per thousand.	
	„ Tachea ...	0 12 „ „	
	„ Wattanah ...	10 0 per lakh.	
	All other sorts ...	*Ad valorem.*	
5	Cabinet-ware ...	*Ad valorem.*	
6	Candles, Wax, Composition and other kinds—		
	Candles, Wax ...	1 0 per lb.	
	„ Paraffine .	0 8 „	
	„ Spermaceti ...	0 8 „	
	„ Composition and other sorts	0 5 „	
7	Carriages ...	*Ad valorem.*	
8	Clocks, Watches, and other Time-keepers ...	*Ad valorem.*	
9	Coffee—		
	Persian Gulf and Red Sea ...	30 0 per cwt.	
	Other places ...	20 0 „	
10	Corals, real ...	*Ad valorem.*	
11	Corks ...	1 8 per gross.	
12	Cotton—		
	Thread—		
	Sewing Thread, White and Coloured	0 11 per lb.	
	„ In reels, or on cards of one hundred yards (and *prorata* above and below)*	2 4 per gross reel.	
	„ Goa and Country	30 0 per cwt.	

* Exceeding this length to be charged in proportion.

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	COTTON—*continued.*	RS. A.	
	Twist—		
	Mule, under No. 15 ..	0 6 per lb.	Three and a half per cent.
	Nos. 16 to 24 ...	0 9 „	
	25 to 32 ...	0 10 „	
	33 to 42 ...	0 11 „	
	43 to 52 ...	0 12 „	
	53 to 60 ...	0 14 „	
	No. 70 ...	0 15 „	
	80 ...	1 0 „	
	90 ...	1 1 „	
	100 ..	1 2 „	
	110 ...	1 3 „	
	120 ...	1 4 „	
	and one anna additional for every count of ten above No. 120.		
	Water, No. 20 ...	0 10 „	
	30 ...	0 11 „	
	40 ...	0 13 „	
	50 ...	0 15 „	
	Above 50 ...	1 2 „	
	Turkey Red Twist, all kinds* ...	1 6 per lb.	Three and a half per cent. * Duty to be charged on the Grey weight of the Coloured Yarn; when not ascertainable, the actual Wharf weight or Invoice weight to be taken.
	Twist, Orange, Red and other Colours*	0 15 „	
	Piece Goods—		
	Grey—		
	Mulls ...	1 1 per lb.	Five per cent.
	Jaconets exceeding 10 × 10 to the quarter inch ...	0 13 „	
	Other Jaconets ...	0 11 „	
	Shirtings, Madapollams and Prints ..	0 11 „	
	Long Cloths, Jeans, Domestics, Sheetings, Drills and T. Cloth ...	0 9 „	
	Other sorts ...	*Ad valorem.*	
	Cotton Rope ...	25 0 per cwt.	Seven and a half per cent.
	Cotton Goods, other kinds ...	*Ad valorem.*	
13	DRUGS AND MEDICINES—		
	Acid, Sulphuric ...	0 3 per lb.	
	Alkali, Country (Sajee Khar) ...	2 0 per cwt.	
	Aloes, black ...	10 0 „	
	„ Socotra ...	25 0 „	
	Alum ...	3 8 „	
	Arsenic ...	25 0 „	
	„ China, Munseel ...	8 0 „	
	Assafœtida (Hing) ...	55 0 „	
	„ Coarse (Hingra)	10 0 „	
	Brimstone, Flour ...	7 0 „	
	„ Roll ...	6 0 „	
	„ Rough ...	4 8 „	
	Camphor, Bhimsing (Barras) ...	50 0 per lb.	
	„ Refined cake ...	65 0 per cwt.	
	„ Crude in powder ...	50 0 „	
	Cassia Lignea ...	38 0 „	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	DRUGS AND MEDICINES—*continued.*	Rs. A.	
	Coova, red ...	*Ad valorem.*	Seven and a half per cent.
	Copperas, green ...	2 8 per cwt.	
	Quinine	*Ad valorem.*	
	Sal Ammoniac ...	22 0 per cwt.	
	Salep	60 0 „	
	Senna Leaves ...	6 0 „	
	All other sorts ...	*Ad valorem.*	
14	DYEING AND COLOURING MATERIALS—		
	Cochineal ...	1 12 per lb.	
	Gallnuts, Country, Myrabolam ...	3 0 per cwt.	
	„ Persian ...	35 0 „	
	Gamboge Wood ...	20 0 „	
	Madder or Munjeet ...	10 0 „	
	Orchilla Weed ...	8 0 „	
	Saffron, Europe ...	16 0 per lb.	
	„ Meadow, Soorunjun ...	10 0 per cwt.	
	„ Persian ..	12 0 per lb.	
	„ In cakes or lumps ...	5 0 „	
	Sapan Wood and Root ...	3 8 per cwt.	
	Aniline Dyes ...	0 8 per oz.	
	All other sorts ...	*Ad valorem.*	
15	FIREWORKS—		
	China	30 0 per box of 133⅓ lbs.	
	Other sorts ...	*Ad valorem.*	
16	FLAX, MANUFACTURES OF—		
	Piece Goods ...	*Ad valorem.*	Five per cent.
	Other sorts, including linen thread	*Ad valorem.*	Seven and a half per cent.
17	FRUITS AND VEGETABLES—		
	Almonds, without shell ...	25 0 per cwt.	
	„ with shell ...	10 0 „	
	Cajoo kernels ...	10 0 „	
	Cocoanuts ...	30 0 per thousand.	
	„ kernel (Copra) ...	9 8 per cwt.	
	Currants, Europe ...	35 0 „	
	„ Persian ...	12 0 „	
	Dates, dry, in bags ...	4 0 „	
	„ wet, in bags ...	3 0 „	
	„ „ in pots ...	6 0 „	
	Figs, Europe ..	42 0 „	
	„ Persian, dried .	6 0 „	
	Garlic	4 0 „	
	Pistachio Nuts ...	14 0 „	
	Prunes, Bussorah ...	12 0 „	
	Raisins, Black, Persian Gulf, Red Sea, and Khismis ...	12 0 „	
	„ Monocka, Persian Gulf and Red Sea ...	7 0 „	
	„ Malaga and Bloom ...	0 10 per lb.	
	„ Other sorts ...	*Ad valorem.*	
	Walnuts, Akroot ...	5 0 per cwt.	
	Mangoes, dried ...	*Ad valorem.*	
	Prunes, Europe ...	*Ad valorem.*	
	Other sorts, except Bidmiskh and Buzarbuttoo Nuts which are free	*Ad valorem.*	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLES.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
18	GLASS AND GLASS-WARE—		
	Bangles, Glass, China, Gilt ...	10 0 per 100 pairs.	
	" not Gilt ...	5 0 "	
	Glass, Broken ...	5 0 per cwt.	
	" China, of all colours ...	32 0 per 133⅓ lb.	
	" Crown, coloured .	32 0 per 100 supl. feet.	
	" " of sizes ..	5 0 per 100 supl. feet.	
	Glass and Glass-ware of all other sorts, except Bottles which are free	*Ad valorem.*	
19	GUMS—		
	Gum, Ammoniac ...	10 0 per cwt.	
	" Arabic ...	16 0 "	
	" Bdellium, common Gum ...	5 0 "	
	" Benjamin ...	33 0 "	
	" Bysabole, coarse Myrrh ..	12 0 "	
	" Copal ...	65 0 "	
	" Frankincense or Olebanum..	9 0 "	
	" Gambier (or Kino) ...	8 0 "	
	" Myrrh ...	24 0 "	
	" Persian (false) ...	3 0 "	
	" Rosin ...	12 0 "	
	All other sorts ...	*Ad valorem.*	
20	GROCERIES NOT OTHERWISE DESCRIBED...	*Ad valorem.*	
21	HIDES AND SKINS—		
	Border Hides, prepared ...	30 0 each.	
	Buffalo Hides, Country, Tanned ...	80 0 per score.	Seven and a half per cent.
	Calf Skins ...	40 0 per dozen.	
	Chamois Skins ...	6 0 "	
	Cow Hides, Country, Tanned ...	60 0 per score.	
	Rhinoceros Leather ...	10 0 per cwt.	
	Other sorts ...	*Ad valorem.*	
22	INSTRUMENTS, MUSICAL ...	*Ad valorem.*	
23	IVORY AND IVORY-WARE—		
	Elephants' Grinders ...	16 0 per cwt.	
	Tusks above twenty lbs. ...	300 0 "	
	Tusks ten lbs. and not exceeding twenty lbs. ...	225 0 "	
	Tusks under ten lbs. ...	125 0 "	
	Sea Cow or Moye Teeth, three lbs. and upwards ...	225 0 "	
	Sea Cow or Moye Teeth, under three lbs. ...	75 0 "	
	Ivory, Manufactures of ...	*Ad valorem.*	
24	JEWELLERY, INCLUDING PLATE—		
	Silver-ware, plain ...	1 6 per tolah.	
	" embossed ...	2 0 "	
	Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls, which are free ...	*Ad valorem.*	
25	LEATHER AND MANUFACTURES OF—		
	Leather ...	*Ad valorem.*	
	Boots and Shoes ...		
	Harness and Saddlery ...		
	Other sorts ...		

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
26	LIQUOR—	Rs. A.	
	Ale, Beer and Porter Cider and other fermented Liquors	.....	One anna per Imperial Gallon.
	Spirits ...	.....	Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London Proof. Provided that ten per cent. *ad valorem* shall be charged on all spirits used exclusively in Arts and Manufactures, or in Chemistry, subject to such Rules as the Local Governments shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage and incapable of being converted to that purpose. And the officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law.
	Wines—		
	Champagnes, Sparkling Wines and Liqueurs ...	.....	Rs. A. 1 8 per Imperial Gallon or six Quart Bottles.
	All other sorts ...	.....	1 0 per ditto.
27	MATCHES—		
	Lucifer and all other sorts ...	*Ad valorem.*	Seven and a half per cent.
28	MATS, FLOOR MATTING, CHINA OF ALL SORTS ...	50 0 per hundred.	
29	METALS, UNWROUGHT, WROUGHT AND MANUFACTURES OF—		
	Brass Beads, Googree, China ...	0 12 per thousand.	
	„ Old ...	35 0 per cwt.	
	„ Sheets, rolls very thin ...	80 0 „	
	Copper, Australian Cake ...	41 0 „	
	„ Bolt ...	43 0 „	
	„ Brazier's ...	43 0 „	
	„ China Cash ...	28 0 „	
	„ Japan ...	41 0 „	
	„ Nails and Composition Nails ...	43 0 „	
	„ Old ...	40 0 „	
	„ Pigs and Slabs, Foreign ...	38 0 „	
	„ Sheet, Sheathing and Plate	43 0 „	
	„ Tiles, Ingots, Cakes and Bricks .	40 0 „	
	„ China, White Copper-ware	1 4 per lb.	
	„ Foil Dauk-pana, China ..	3 0 per book of 100 leaves.	
	„ „ „ Europe .	4 0 „	
	All other kinds . .	*Ad valorem.*	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
	METALS, &c.—*continued.*	Rs. A.	
	Iron, Angle and T Iron ...	*Ad valorem.*	One per cent.
	„ Beams, Pillars, Girders and Bridge-work ...	*Ad valorem.*	
	„ Flat, Square and Bolt, including Scotch ...	80 0 per ton.	
	„ Hoop, Plate and Sheet ...	100 0 „	
	„ Nails, Rivets and Washers ...	10 0 per cwt.	
	„ Nail Rod ...	90 0 per ton.	
	„ Old ...	2 8 per cwt.	
	„ Pig ...	40 0 per ton.	
	„ Rod, Round, British, under half inch diameter ...	105 0 „	
	„ Rod, Round, British, exceeding half inch diameter ...	80 0 „	
	„ Swedish, Flat and Square ...	120 0 „	
	„ Rice Bowls ...	3 0 per set of ten.	
	„ „ „ ..	1 8 per set of six.	
	„ Galvanised ...	*Ad valorem.*	
	„ Other sorts, except Anchors, Cables and Kentledge, which are free ...	*Ad valorem.*	Seven and a half per cent.
	Lametta, Double reels ...	4 8 per score.	
	„ Single „ ...	2 4 „	
	Lead, Pig ...	10 0 per cwt.	
	„ Pipes ...	13 8 „	
	„ „ tinned ...	16 0 „	
	„ Sheets (other than thin Sheets for Tea Canisters, which are free) ...	12 0 „	
	Ore Galena ...	13 0 „	
	Gold leaf, Europe ...	4 0 per 100 leaves.	
	Mock Gold leaf ...	5 0 per 20 books.	
	Orsidue or Brass Leaves, foreign Europe ...	1 4 per lb.	
	„ China ...	0 12 „	
	Patent or Yellow Metals, Sheathing and Sheets and Bolts ...	35 0 per cwt.	
	„ ditto old ...	30 0 „	
	Quicksilver ...	1 0 per lb.	
	Shot, Bird ...	15 0 per cwt.	
	Spelter Nails ...	17 8 „	
	„ Plate and other shapes ...	11 0 „	
	„ Sheet or Zinc Sheathing ...	15 0 „	
	Steel, Blistered ...	9 0 „	
	„ British ...	9 0 „	
	„ Cast ...	25 0 „	
	„ Spring ...	10 0 „	
	„ Swedish ...	10 0 „	
	Tin, Block ...	45 0 „	
	„ Plates ...	12 8 „	
	Wire, Brass ..	0 8 per lb.	
	„ Common Iron, Nos. 1 to 40 ...	9 8 per cwt.	
	„ Copper ...	0 10 per lb.	
	Other sorts, including Hard-ware, Ironmongery, and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free ...	*Ad valorem.*	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
30	NAVAL STORES—	Rs. A.	
	Cables, Coir, tarred ...	10 0 per cwt.	Seven and a half per cent.
	Canvas, Country, Cotton ...	50 0 „	Five per cent.
	„ Europe, Sail, not exceeding forty yards ...	15 0 per bolt.	
	Coir, Rope, Maldive and Laccadive	10 0 per cwt.	
	„ Yarn of all kinds ...	9 0 „	
	Cordage, Hemp, Europe ...	18 0 „	
	„ Manilla ...	20 0 „	
	Dammer „ ...	5 0 „	
	Pitch, American and Europe ...	13 0 per barrel not exceeding three cwt. and *pro rata* above and below.	
	„ Coal ...	4 8	
	Tar, American ...	13 0 Ditto ditto.	
	„ Coal ...	6 8	
	„ Swedish and Archangel ...	11 0	
	Twine, Europe, Sail ...	0 8 per lb.	
	All other sorts, except Oakum, which is free ...	*Ad valorem.*	
31	OILS—		
	Cardamom ...	10 0 per lb.	Seven and a half per cent.
	Cassia ...	4 0 „	
	Cinnamon, Ceylon ...	10 0 „	
	Cocoanut ..	20 0 per cwt.	
	Earth ..	10 0 „	
	Grass ...	2 0 per lb.	
	Jingelee or Teel ..	20 0 per cwt.	
	Kerosine, Paraffine, Petroleum, Rock and Shale Oils of all descriptions ...	0 12 per Impl. gal.	
	Linseed, Country	18 0 per cwt.	
	„ Europe	2 4 per Impl. gal.	
	Naphtha	30 0 per cwt.	
	Otto, of sorts	20 0 per ounce.	
	Sandalwood	8 0 per lb.	
	Sorrel	20 0 per cwt.	
	Turpentine	2 0 per Impl. gal.	
	Whale and Fish	15 0 per cwt.	
	Wood	15 0	
	All other sorts, except Cocum and Slush Fat, which are free ...	*Ad valorem.*	
32	OIL AND FLOOR CLOTH ...	*Ad valorem.*	Five per cent.
33	OPIUM ...	...	Twenty-four rupees per seer of eighty tolas.
34	PAINTS, COLOURS AND PAINTER'S MATERIALS—		
	Ochre, all colours ...	3 0 per cwt.	Seven and a half per cent.
	Paints of sorts ...	12 0 „	
	Composition Paint and Patent Driers ...	30 0 „	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
	PAINTS, COLOURS AND PAINTER'S MATERIALS—*continued.*	Rs. A.	
	Prussian Blue, China ...	0 8 per lb.	Seven and a half per cent.
	" " Europe ...	1 8 "	
	Red Lead ...	14 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Verdigris ...	75 0 per cwt.	
	Vermillion, Canton ...	80 0 per box of 90 bundles.	
	" Macao ...	30 0	
	White Lead ...	12 0 per cwt.	
	All other sorts, including Brushes	*Ad valorem.*	
35	PERFUMERY—		
	Atary, Persian ...	15 0 per cwt.	
	Rose Flowers, Dried ..	10 0 "	
	Rose Water ...	1 12 per Impl. gal.	
	All other sorts ...	*Ad valorem.*	
36	PHOTOGRAPHIC APPARATUS AND MATERIALS ...	*Ad valorem.*	
37	PIECE GOODS, NOT OTHERWISE DESCRIBED	*Ad valorem.*	Five per cent.
38	PORCELAIN AND EARTHEN-WARE ...	*Ad valorem.*	Seven and a half per cent.
39	PROVISIONS AND OILMAN'S STORES—		
	Bacon in Canisters, Jowls and Cheeks ..	0 9 per lb.	
	Beef ...	60 0 per tierce of three cwt.	
		40 0 per barrel of two cwt.	
	Cheese ...	0 10 per lb.	
	Fish Maws ...	50 0 per cwt.	
	Fish Sozille and Singally, Small ...	6 0 per cwt.	
	Flour ...	25 0 per barrel or sack of 200 lbs.	
	Ghee ...	36 0 per cwt.	
	Hams ...	0 8 per lb.	
	Pork ...	50 0 per tierce of three cwt., and	
		34 0 per barrel of two cwt.	
	Shark Fins .	20 0 per cwt.	
	Tongues, Salted ...	10 0 per keg of six.	
	Vinegar in Wood, Europe ...	1 8 per Impl. gal.	
	" " Persian ...	0 12 "	
	" " Country ...	0 6 "	
	All other sorts, except Biche de mer, Butter and Salted Fish, which are free ...	*Ad valorem.*	
40	RAILWAY MATERIALS—		
	Of Iron ...	*Ad valorem.*	One per cent.
	Steel Rails and other articles intended for the permanent way of railways ...	*Ad valorem*	
	Other sorts ...	*Ad valorem.*	Seven and a half per cent.

SCHEDULE A.

IMPORT TARIFF—*concluded.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
41	RATTANS AND CANES—	Rs. A.	
	Canes, Malacca ...	1 0 per dozen.	Seven and a half per cent.
	Rattans ...	7 0 per cwt.	
	All other sorts ...	*Ad valorem.*	
42	SALT—		
	imported from any place whether within or without British India,		Rs. A.
	(*a*) into British Burma ...	... .	0 8 per maund.
	(*b*) into the territories under the government of the Lieutenant Governor of Bengal ...	....	3 4 „
	(*c*) into any other part of British India	.. ..	1 13 „
43	SEEDS—		
	Anchuchuck ...	10 0 per cwt.	
	Anise, Europe ...	28 0 „	
	Assalia ...	7 0 „	
	Cajoo ...	3 0 „	
	Castor ...	4 8 „	
	Cummin ...	12 0 „	
	„ Black ...	5 0 „	
	Esubgool ...	5 0 „	
	Linseed ...	5 0 „	
	Methee ...	5 0 „	
	Mustard ...	4 8 „	
	Quince Seed or Badana ...	50 0 „	
	Rape or Sursee ...	4 8 „	
	Sawjeerah ...	25 0 „	
	Tookmeria ...	7 0 „	
	All other sorts, excepting Seeds imported by any Public Society for gratuitous distribution, which are free ...	*Ad valorem.*	
44	SHELLS—		Seven and a half per cent.
	Chanks, "large shells," for Cameos	10 0 per hundred.	
	„ White, Live ...	6 0 „	
	„ „ Dead ...	3 0 „	
	Cowdas, Mozambique and Zanzibar	3 0 „	
	„ from other places ...	0 8 „	
	Cowries—		
	Bazar, Common ...	4 0 per cwt.	
	Maldive ...	16 0 „	
	Sunkley ...	40 0 „	
	Yellow, Superior Quality ...	8 0 „	
	Mother o'Pearl ...	8 0 „	
	Tortoise Shell ...	6 0 per lb.	
	„ Nuck ...	1 0 „	
	Nuckla and other sorts ...	*Ad valorem.*	
45	SILK—		
	Floss ...	8 0 per lb.	
	Raw, Charon and Cochin-China ...	4 0 „	
	„ Mathow ...	1 12 „	
	„ Other kinds of China ...	7 0 „	
	„ Persian ...	5 0 „	
	„ Punjum and Cutchra ...	1 12 „	
	„ Siam ...	4 0 „	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
	SILK—*continued.*	Rs. A.	
	Sewing Thread, China ...	8 0 per lb.	Seven and a half per cent.
	Other sorts ...	*Ad valorem.*	
	Silk Piece Goods of sorts ...	*Ad valorem.*	Five per cent.
46	SOAP ...	*Ad valorem.*	Seven and a half per cent.
47	SPICES—		
	Aloe Wood ...	3 0 per lb.	
	Aniseed Star ...	40 0 per cwt.	
	Betelnut, White, Sheverdhun ...	18 0 „	
	„ all other kinds ..	4 0 „	
	„ in husk ...	2 0 per thousand.	
	Cassia Buds, Nagkessur, China ...	0 8 per lb.	
	Chillies, Dried ...	8 0 per cwt.	
	Cloves ...	12 0 „	
	„ in Seeds, Nurlavung ...	8 0 „	
	Mace ...	0 9 per lb.	
	„ false ...	10 0 per cwt.	
	Nutmegs ...	0 10 per lb.	
	„ in Shell ...	0 6 „	
	„ Wild ...	12 0 per cwt.	
	Pepper, Black and Long ...	14 0 „	
	„ White ...	25 0 „	
	All other kinds ...	*Ad valorem.*	
48	STATIONERY OTHER THAN PAPER ...	*Ad valorem.*	
49	SUGAR AND SUGAR-CANDY—		
	Sugar-Candy, China ...	20 0 per cwt.	
	„ Loaf ...	23 0 „	
	„ Soft ...	12 0 „	
	All other sorts of Saccharine Produce ...	*Ad valorem.*	
50	TEA ...	1 0 per lb.	
51	TOBACCO—		
	Manufactured ...	*Ad valorem.*	Ten per cent.
	Unmanufactured ...	*Ad valorem.*	
	Articles, such as Pipes, &c., used in consumption of ...	*Ad valorem.*	Seven and a half per cent.
52	TOYS AND REQUISITES FOR ALL GAMES...	*Ad valorem.*	
53	UMBRELLAS—		
	Cotton, Steel Ribs ...	0 13 each.	
	„ Cane Ribs ...	0 11 „	
	„ China Paper Kettisals ...	45 0 per box of 110	
	All other sorts ...	*Ad valorem.*	
54	WOOLLEN GOODS—		
	Piece Goods ...	*Ad valorem.*	Five per cent.
	Braid ...	*Ad valorem.*	Seven and a half per cent.
	Other sorts ...		

SCHEDULE B.

EXPORT TARIFF.

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
1	Cotton Goods—		
	Piece Goods—		
	Baftahs ...	30 0 per score.	Three per cent.
	Gurrah ...	20 0 "	
	Khurwah .	25 0 "	
	Mamoodie ..	32 0 "	
	Mirzapore Chintz ..	15 0 "	
	Patna ...	30 0 "	
	Shans ...	40 0 "	
	Tunjeeb, Oudh ...	26 0 "	
	Other sorts ...	*Ad valorem.*	
	Twist, Country, No. 10 ...	0 7 per lb.	
	" " " 20 ...	0 9 "	
	" " " 30 ...	0 10 "	
	" Hand Spun ...	0 5 "	
	All other kinds of Cotton Goods ...	*Ad valorem.*	
2	Grain of all sorts ...	.....	Three annas per maund.
3	Hides and Skins, Tanned—		
	Hides—		
	Buffaloe, Country, Tanned ...	70 0 per score.	Three per cent.
	Cow " ...	50 0 "	
	Skins—		
	Goat and Sheep	10 0 "	
	Lamb	5 0 "	
	Any other sorts of Hides and Skins	*Ad valorem.*	
4	Indigo ...	.....	Three rupees per maund.
5	Lac—		
	Button ...	28 0 per cwt.	Four per cent.
	Dye ..	45 0 "	
	Seed ...	20 0 "	
	Shell ...	28 0 "	
	Stick ...	16 0 "	
	Other sorts ...	*Ad valorem.*	
6	Oils—		
	Castor ...	16 0 per cwt.	Three per cent.
	Cocoanut ...	20 0 "	
	Fish ...	15 0 "	
	Grass ...	2 0 per lb.	
	Jingeely or Teel ..	20 0 per cwt.	
	Linseed ...	18 0 "	
	Mhowa ...	12 0 "	
	Mustard ...	16 0 "	
	Poppy ...	20 0 "	
	Rape or Sursee ...	16 0 "	
	Sandalwood ...	8 0 per lb.	
	Other sorts ...	*Ad valorem.*	

SCHEDULE B.

EXPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
7	SEEDS—		
	Castor Seed (Erandee) ...	4 8 per cwt.	
	Coriander Seed ...	4 0 „	
	Cummin Seed ...	12 0 „	
	„ Black (Calcejeera) ...	5 0 „	
	Ground Nuts, with shell ...	5 0 „	
	„ without shell ...	6 0 „	
	Jingeely or Teel Seed ...	6 0 „	
	Linseed ...	5 0 „	
	Methee Seed ...	5 0 „	
	Mustard Seed ...	4 8 „	
	Poppy Seed ...	5 8 „	
	Rape or Sursee Seed ...	4 8 „	
	Other sorts ...	*Ad valorem.*	Three per cent.
8	SPICES—		
	Aloe Wood ...	0 0 per lb.	
	Betelnut in Husk ...	2 0 per 1,000.	
	Cardamoms ...	200 0 per cwt.	
	„ Large, Bastard ..	40 0 „	
	Chillies, Dried ...	8 0 „	
	Ginger, Dry (Rough), Malabar ...	10 0 „	
	„ „ „ Bengal ...	7 0 „	
	„ (Scraped) ...	15 0 „	
	Pepper ...	15 0 „	
	Turmeric ...	5 0 „	
	All other sorts ...	*Ad valorem.*	

SCHEDULE C.

(See Section 8.)

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act XIV of 1836 ...	Bengal Customs	So much as has not been repealed.
„ I of 1852 ...	An Act for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay.	So much as has not been repealed.
„ XXX of 1854 ...	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban, and Tenasserim Provinces.	Section three from the beginning down to and including the words "shall be free; provided that"
„ XXII of 1859 ...	An Act to amend Act I of 1852 (for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay).	So much as has not been repealed.

SCHEDULE C—*continued.*

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act III of 1861 ...	An Act to provide for the collection of Duty of Customs on Pepper exported by Sea from the British Port of Cochin.	The whole.
„ II of 1868 ...	An Act to alter the rate of duty leviable on pepper exported from Cochin.	The whole.
„ XXIV of 1869 ...	An Act to enhance the price of Salt in the Presidency of Fort St. George and the duty on Salt in the Presidency of Bombay.	In section two, the words "either by sea or"
„ XVII of 1870	An Act to amend the Law relating to Customs Duties.	The whole.

STATEMENT OF OBJECTS AND REASONS.

The primary object of this Bill is to consolidate the eight Acts in which the law relating to the customs-duties leviable on goods (including salt and opium) imported or exported by sea, is now inconveniently contained.

At the same time the following amendments have been made in the substance of the law.

A section (3) has been introduced to provide for the case of goods of which a part or ingredient is liable to duty. This provision is taken from 23 & 24 Vic., c. 110.

Asphalte is introduced into schedule A, and charged with a duty of seven and a half per cent. on a value of twenty rupees per ton.

Articles intended for the permanent way of railways are admitted at one per cent. *ad valorem.*

The Bill also incorporates the recent orders of the Government of India in the Financial Department respecting *(a)* betel-nut, *(b)* kerosine and other oils, *(c)* timber and woods, and *(d)* the exemption from export-duties of articles which have been imported by sea.

R. TEMPLE.

The 16*th December* 1870.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in six weeks:—

No. 3 OF 1871.

PLEADERS' BILL, 1871.

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A BILL TO CONSOLIDATE AND AMEND THE LAW RELATING TO PLEADERS, MUKHTÁRS AND REVENUE AGENTS.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to Pleaders, Mukhtárs and Revenue Agents; It is hereby enacted as follows:—

I.—Preliminary.

Short title.

1. This Act may be cited as "The Pleaders' Act, 1871."

Local extent.

It extends to the whole of British India.

Commencement of Act.

And it shall come into force on the first day of *May* 1871.

Repeal of enactments.

2. On and from that day, the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified therein.

All rules made, penalties prescribed, fees fixed, persons admitted, names enrolled, and sanads or certificates granted under any enactment hereby repealed, shall be deemed to be respectively made, prescribed, fixed, admitted, enrolled, and granted under this Act.

Interpretation-clause.

3. In this Act, unless there be something repugnant in the subject or context—

"Collector."

"Collector" includes Officers performing any of the duties of a Collector of land-revenue.

"Judge."

"Judge" means the presiding Judicial Officer in every Civil and Sessions Court by whatever title he is designated.

"Court."

"Subordinate Court" means all Courts subordinate to the High Court, including Courts of Small Causes established under Act No. XI of 1865, but excluding the Courts of Small Causes in the Presidency Towns and the Courts of the Recorders in British Burma.

"District." "District Court."

"District" means the local jurisdiction of the principal Civil Court of original jurisdiction; and "District Court" means such Court, and includes Sessions Courts, and, for the purposes of this Act, the Courts of a Commissioner and Deputy Commissioner or any other Court in the territories known as Non-Regulation, exercising like powers as those of a Commissioner and Deputy Commissioner or of a Civil and Sessions Judge.

"Office subordinate to such Authority." "Revenue Office."

"Office subordinate to such Authority" and "Revenue Office" include Collectors and Deputy Collectors trying suits under Act No. X of 1859.

II.—Of Pleaders and Mukhtárs.

High Court to make rules as to qualification, &c., of Pleaders and Mukhtárs.

4. The High Court is hereby authorised and required, within six months after this Act comes into force, to make rules—

for the qualification, admission, and enrolment of proper persons to be Pleaders and Mukhtárs of the Subordinate Courts,

for the fees to be paid for the examination, admission, and enrolment of such persons,

and, subject to the provisions hereinafter contained, for the suspension and dismissal of the Pleaders and Mukhtárs so admitted and enrolled.

Alteration of rules.

The High Court may also from time to time alter and add to such rules.

Publication of rules.

All such rules, alterations and additions shall be published in the local official Gazette.

No person to practise as Pleader or Mukhtár unless qualified.

5. No person shall appear, plead or act as a Pleader, or appear or act as a Mukhtár in any Subordinate Court, unless he has been admitted and enrolled and is otherwise duly qualified to practise as a Pleader or as a Mukhtár, as the case may be, pursuant to the provisions of this Act, and unless he continues to be so qualified and enrolled at the time of his practising as a Pleader or Mukhtár as aforesaid:

Saving of Pleaders already qualified.

Provided that every person who, when this Act comes into force in any part of British India other than the territories respectively subject to the Lieutenant Governors of Bengal and the North-Western Provinces, is, or is qualified to act as, a Pleader in any Subordinate Court in such part, by virtue of any law, rule or order in force therein, shall be entitled to be admitted and enrolled as a Pleader in the High Court pursuant to the provisions of this Act, without passing any examination; but subject to the conditions of any certificate or diploma held by him as to the class of Courts in which such certificate or diploma authorizes him to practise.

Names of Pleaders and Mukhtárs to be enrolled.

6. The High Court shall cause the name of every person admitted a Pleader or a Mukhtár pursuant to the provisions of this Act, to be enrolled in books to be provided and kept for that purpose in such Court.

Judicial notice of enrolment.

The Courts shall take judicial notice whether a Pleader or Mukhtár is enrolled or not.

Pleaders may practise in Criminal Courts and Revenue Offices.

7. Pleaders duly admitted and enrolled under this Act may appear, plead and act in any Criminal Court, or before any Board of Revenue or in any Revenue Office within the local limits of the appellate jurisdiction of the High Court in which they are enrolled.

Mukhtárs may practice in Civil and Criminal Courts.

Mukhtárs duly admitted and enrolled as aforesaid may, subject to the conditions of their certificates as to the class of Courts in which they are authorized to practise, appear and act in any Civil Court, and may appear, plead and act in any Criminal Court within the same limits.

Certain Mukhtárs may plead in Munsifs' Courts in suits under Bengal Act VIII of 1869.

Mukhtárs heretofore duly admitted and enrolled as Revenue Agents under Act No. XX of 1865 in the territories subject to the Lieutenant Governor of Bengal, may appear, plead and act in Munsifs' Courts in suits under Bengal Act No. VIII of 1869 *(to amend the procedure in Suits between Landlord and Tenant).*

Persons admitted in one Court admissible to practise in other Courts of same or subordinate jurisdiction.

8. Every person admitted to practise as a Pleader or Mukhtár under the provisions hereinbefore contained may, subject to the conditions of his certificate as to the class of Courts in which he is authorized to practise, apply to be enrolled in the Court in which he desires ordinarily to practise; and on such application he shall be enrolled in a book to be kept for that purpose in such Court.

Nothing in this section or section seven applies to any Court established by Royal Charter.

Dismissal of Pleader or Mukhtár convicted of a criminal offence.

9. The High Court may suspend or dismiss any Pleader or Mukhtár enrolled under this Act in such Court, who is convicted of any criminal offence.

Dismissal of High Court Pleader or Mukhtár guilty of unprofessional conduct.

10. The High Court may also, after such enquiry as it thinks fit, suspend or dismiss any Pleader or Mukhtár enrolled as aforesaid, who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or for any other reasonable cause.

Procedure when charge of unprofessional conduct is brought in a subordinate Court.

11. If any Pleader or Mukhtár practising in any subordinate Court, is charged in such Court with any such conduct as aforesaid, the Judge or Magistrate of the Court, as the case may be, shall send him a copy of the charge and also a notice that, on a day to be therein appointed, such charge will be taken into consideration.

Such copy and notice shall be served upon the Pleader or Mukhtár at least ten days before the day so appointed.

On such day or on any subsequent day to which the enquiry may be adjourned, the Court shall receive all evidence properly tendered by or on behalf of the party bringing the charge or by the Pleader or Mukhtár, and shall proceed to adjudicate on the charge.

If the Judge or Magistrate find the charge established, and consider that the Pleader or Mukhtár should be suspended or dismissed in consequence, he shall record his finding and the grounds thereof, and shall report the same to the High Court, and the High Court shall proceed to acquit, suspend or dismiss the Pleader or Mukhtár.

Such report, when made by any Officer other than the District Judge, shall be submitted to the High Court through the District Judge, who shall accompany the report with such remarks as he thinks necessary and an expression of his own opinion on the case.

Such report, when made by a Magistrate subordinate to the Magistrate of the District, shall be submitted through the Magistrate of the District to the District Judge, and shall be accompanied by the remarks and opinion of the Magistrate of the District as aforesaid.

Suspension pending investigation.

The Judge or Magistrate may, pending the investigation and the orders of the High Court, suspend the Pleader or Mukhtár from practising as such in his Court.

Power to call for record in case of acquittal under section eleven.

12. The High Court, in any case in which a Pleader or Mukhtár has been acquitted under section eleven otherwise than by an order of the High Court, may call for the record and pass such order thereon as seems fit.

Power to make rules for Mukhtárs on appellate side of High Courts.

13. The High Court may from time to time make rules for the qualification, admission, enrolment, suspension and dismissal of the Mukhtárs practising on the appellate side of such Court.

III.—Of Revenue Agents.

Chief Revenue Authority to make rules as to qualifications of Revenue Agents.

14. The Chief Revenue Authority is hereby authorized and required within six months after this Act comes into force, to make rules for the purpose of defining what qualifications are required for persons to be Revenue Agents.

Alteration of rules.

Such Authority may from time to time alter and add to the rules so made.

Publication of rules.

All such rules, alterations and additions shall be published in the local official Gazette.

No person to act as Agent in Revenue Offices, unless qualified.

15. No person other than a Pleader duly qualified under the provisions hereinbefore contained, or other than persons authorized by such general or special power of attorney as are hereinafter mentioned, shall practise as an Agent in any proceeding before the Chief Revenue Authority or in any Office subordinate thereto, unless he has obtained a certificate from such Authority in the manner hereinafter provided.

Names of Revenue Agents to be enrolled.

16. The Chief Revenue Authority shall cause the name of every person (hereinafter called a Revenue Agent) who has obtained such certificate to be enrolled in a book to be provided and kept for that purpose by an Officer authorized by such Authority in this behalf.

Enrolment of Revenue Agent in Office in which he usually practises.

17. Every person admitted to practise as a Revenue Agent under this Act may, subject to the conditions thereof as to the class of Offices in which he is authorized to practise, apply to be enrolled in the Office in which he desires ordinarily to practise, and on such application he shall be enrolled in a book to be kept for that purpose in such Office.

Any such Revenue Agent shall also be entitled, on production of the certificate held by him and subject to the conditions as aforesaid, to practise as a Revenue Agent in all other Revenue Offices within the limits of the territory under the Chief Revenue Authority.

Dismissal of Revenue Agent convicted of criminal offence.

18. The Chief Revenue Authority may suspend or dismiss any Revenue Agent practising in any Revenue Office, who is convicted of any criminal offence.

Dismissal of Revenue Agent practising before Chief Revenue Authority and guilty of unprofessional conduct.

19. The Chief Revenue Authority may also, after making such enquiry as it thinks proper, suspend or dismiss any Revenue Agent practising before it who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or for any other reasonable cause.

Procedure when Pleader is charged with unprofessional conduct before such Authority.

20. If any Pleader is, while practising before such Authority, charged with fraudulent or grossly improper conduct in the discharge of his duty in such practice, the Chief Revenue Authority shall enquire into the charge and report the result to the High Court, and the High Court, after making such further enquiry as it thinks fit, shall proceed to acquit, suspend or dismiss the Pleader, and shall thereupon send notice of such acquittal, suspension or dismissal to the said Authority.

Pending the investigation and the receipt of the notice last aforesaid, the Chief Revenue Authority may suspend the Pleader from practising before it.

Procedure when Pleader or Revenue Agent is so charged in subordinate Office.

21. If any Pleader or Revenue Agent is charged with any such conduct in any Office subordinate to the Chief Revenue Authority, the Officer at the head of such Office shall send him a copy of the charge and also a notice that, on a day to be therein appointed, such charge will be taken into consideration.

Such copy and notice shall be served upon the person charged at least ten days before the day so appointed. On such day or on any other day to which the enquiry may be adjourned, the Officer shall receive all evidence properly tendered by or on behalf of the person bringing the charge, or by the person charged, and shall proceed to adjudicate on the charge.

If the Officer find the charge established and consider that the person charged should be suspended or dismissed in consequence, he shall record his finding and the grounds thereof, and report the same to the Chief Revenue Authority; and such Authority shall, if the person charged be a Revenue Agent, proceed to acquit, suspend or dismiss him, and shall, if he be a Pleader, forward such report to the High Court in which he is enrolled.

The High Court, after making any further enquiry which it thinks necessary, shall proceed to acquit, suspend or dismiss the Pleader so charged, and shall thereupon send notice of such acquittal, suspension or dismissal to the Authority by whom such report was forwarded.

If the Officer is subordinate to the Commissioner of a Division, he shall forward the report through such Commissioner, who shall accompany the same with any remarks that he may think necessary and an expression of his own opinion on the case.

Power to Chief Revenue Authority to call for record.

22. The Chief Revenue Authority, in any case in which a Pleader or Revenue Agent has been acquitted under section twenty-one otherwise than by an order of the High Court or Chief Revenue Authority, may call for the record and pass such order thereon as seems fit, subject, in the case of a Pleader, to the provisions of section nineteen.

Report to High Court when dismissed Revenue Agent is also a Mukhtár.

23. Whenever a Revenue Agent who has been dismissed or suspended by order of the Chief Revenue Authority is also a Mukhtár enrolled under the provisions of this Act, the Chief Revenue Authority shall forward a report of the case to the High Court in which he is enrolled.

Such Court after making any enquiry which it thinks necessary, may suspend or dismiss him as such Mukhtár.

Persons authorized by power of attorney may be agents.

24. Nothing hereinbefore contained shall prevent any person from employing any other person, though not a Revenue Agent enrolled under the provisions of this Act, to commence and prosecute all business or any particular business in which the employer may be concerned in any Revenue Office:

Provided that the person so commencing and prosecuting all or any such business holds a general or a special power of attorney, as the case may be, in that behalf, from the person so employing him:

Sanction required.

Provided also that no person shall act as last aforesaid, unless he has received the general or the special sanction, as the case may be, in that behalf, of the Chief Revenue Authority or other Officer authorized by the Local Government to grant such sanction.

Sanction may be revoked or suspended.

25. Such general or special sanction, as the case may be, may at any time be revoked or suspended by the Chief Revenue Authority or other Officer as aforesaid by whom it was granted.

IV.—Of Certificates.

Certificates to Pleaders and Mukhtárs.

26. The High Court shall cause certificates, signed by such Officer as the Court appoints in this behalf, to be issued to persons admitted and enrolled under the provisions of this Act as Pleaders or Mukhtárs and entitled to practise as such.

Any such certificate, when renewed as provided in section nine, may be issued and signed by the Officer so appointed or by the Judge of the District Court within the limits of whose jurisdiction the holder of the certificate shall then ordinarily practise.

Every Judge so renewing a certificate shall notify such renewal to the High Court.

Permission to practise in Mofussil Small Cause Courts.

27. Whenever the High Court causes a certificate, whether original or renewed, authorizing the holder to practise as a pleader in any of the following Courts (that is to say) the Courts of Sadr Amíns, Munsifs, Assistant Commissioners, Extra Assistant Commissioners and Tahsildárs, to be issued to a person referred to in the proviso in section five, the Court may, by such certificate, authorize the holder to practise as a pleader in Courts of Small Causes in addition to the Courts above mentioned, but subject to the conditions herein contained as to the duration of and stamp on a certificate authorizing the holder to practise as a pleader in the same Courts.

Certificates to Revenue Agents.

28. The Chief Revenue Authority shall cause certificates signed by such Officer as the Chief Revenue Authority appoints in this behalf to be issued to persons admitted and enrolled under the provisions of this Act as Revenue Agents and entitled to practise as such.

Any such certificate, when renewed as provided in section twenty-nine, may be issued and signed by the Secretary of the Chief Revenue Authority or by any other Officer authorized by such Authority in that behalf, or by the Collector of the District within the limits of whose jurisdiction the holder of the certificate practises at the time of renewal.

Every Collector so renewing a certificate shall notify the renewal to the Chief Revenue Authority.

Form and duration of certificates.

29. Every certificate, whether original or renewed, granted under this Act, shall be engrossed upon stamped paper to be supplied by the person entitled to the certificate, and shall be in the form prescribed therefor by the second schedule hereto annexed, and shall authorize the holder to practise for the period of one year from the date of the certificate.

At the expiration of such time, the holder of the certificate, if desirous to continue to practise, shall be entitled to have his certificate renewed, and on every such renewal the certificate then in his possession shall be cancelled and retained by the Officer, Judge or Collector signing the renewed certificate.

Stamps on certificates.

30. The stamp on the certificate, whether original or renewed, shall be of the value prescribed therefor by the third schedule hereto annexed.

Dismissed practitioners to surrender certificates.

31. When any Pleader or Mukhtár or Revenue Agent is suspended or dismissed under this Act, he shall forthwith deliver up his certificate to the Court, Board or Officer at the head of the Office in which he was practising at the time he was so suspended or dismissed, or to any Court or Officer to which the High Court or Chief Revenue Authority (as the case may be) orders him to deliver the same.

V.—Of the Remuneration of Pleaders, Mukhtárs, and Revenue Agents.

High Court and Chief Revenue Authority to fix fees on civil and revenue proceedings.

32. The High Court shall from time to time fix and regulate the fees payable upon all proceedings on the appellate side of such Court and in the subordinate Courts by any party in respect of the fees of his adversary's Pleader.

The Chief Revenue Authority shall from time to time fix and regulate the fees payable upon all proceedings in the Revenue Courts and Offices by any party in respect of the fees of his adversary's Pleader or Revenue Agent.

Tables of the fees so fixed shall be published in the Official Gazette.

Exception as to agents appointed under section twenty-four.

Nothing in this section applies to Agents appointed under section twenty-four.

Power to make agreements with clients.

33. An Attorney-at-law, Pleader, Mukhtár or Revenue Agent may make an agreement in writing with any person retaining or employing him respecting the amount and manner of payment for the whole or any part of any past or future services, fees, charges or disbursements in respect of business done or to be done by such Attorney, Pleader, Mukhtár or Agent, either by a gross sum, or by commission or percentage, or by salary or otherwise, and either at the same or at a greater or at a less rate as or than the rate at which he would otherwise be entitled to be remunerated, subject to the provisions and conditions in this part of this Act contained:

Provided that when any such agreement is made in respect of business done or to be done in any suit, the amount payable under the agreement shall not be received by the Attorney, Pleader, Mukhtár or Agent until the agreement has been examined and allowed by an Officer of the High Court or District Court. If it appear to such Officer that the agreement is not fair and reasonable, he shall refer it to the Court for opinion, and the Court shall have power either to reduce the amount payable under the agreement or to order the agreement to be cancelled, and the costs, fees, charges, and disbursements in respect of the business done to be ascertained in the same manner as if no such agreement had been made.

Agreements to exclude further claims.

34. Such an agreement shall exclude any further claim of the Attorney, Pleader, Mukhtár or Agent beyond the terms of the agreement in respect of any services, fees, charges, or disbursements in relation to the conduct and completion of the business in reference to which the agreement is made, except such services, fees, charges or disbursements, if any, as are expressly excepted by the agreement.

Reservation of responsibility for negligence.

35. A provision in any such agreement that the Attorney, Pleader, Mukhtár or Agent shall not be liable for negligence, or that he shall be relieved from any responsibility to which he would otherwise be subject as such Attorney, Pleader, Mukhtár or Agent, shall be wholly void.

Examination and enforcement of agreements.

36. No suit shall be brought upon any such agreement.

But the High Court or District Court may examine and determine every question respecting the validity or effect of any such agreement,

And on petition of any person, or the representative of any person, a party to such agreement, or alleged to be liable to pay, or claiming to be entitled to be paid, the costs, fees, charges or disbursements in respect of which the agreement is made,

if the agreement appear to such Court to be in all respects fair and reasonable,

the Court may, by order, enforce it in such manner and subject to such conditions, if any, as to the costs of the petition as the Court thinks fit:

Improper agreements may be set aside.

But if the agreement does not appear to the Court to be fair and reasonable, the Court may

declare it to be void, and shall thereupon have power—

(a) to order the agreement to be given up to be cancelled,

(b) to direct the costs, fees, charges and disbursements incurred or chargeable in respect of the matters included therein to be ascertained in the same manner as if such agreement had not been made, and

(c) to make such order as to the costs of and relating to such petition, and the proceedings thereon, as the Court thinks fit.

Every petition under this section shall be chargeable under the Court Fees Act, 1870, as if it were a plaint.

Every order under this section may be enforced as if it were a decree.

Prohibition of certain stipulations.

37. No purchase by an Attorney, Pleader, Mukhtár or Agent of the interest, or any part of the interest, of his client in any suit or other contentious proceeding to be brought or maintained, or in any unsatisfied decree or order,

and no agreement by which an Attorney, Pleader, Mukhtár or Agent retained or employed to prosecute any suit, stipulates for payment only in the event of success in such suit or proceeding,

shall be enforced by any Court or Revenue Authority.

Provision in case of death or incapacity.

38. Where an Attorney, Pleader, Mukhtár or Agent has made an agreement with his client in pursuance of the provisions of this Act and anything has been done by such Attorney, Pleader, Mukhtár or Agent under the agreement, and before the agreement has been completely performed by him, such Attorney, Pleader, Mukhtár or Agent dies or becomes incapable to act, an application may be made to the High Court or District Court by any party to the agreement, or by the representatives of any such party, and such Court shall thereupon have the same power to enforce or set aside such agreement, so far as the same may have been acted upon, as if such death or incapacity had not happened.

The Court, if it deem the agreement to be in all respects fair and reasonable, may order the amount due in respect of the past performance of the agreement to be ascertained by an officer of the Court, and such officer in ascertaining such amount shall have regard, so far as may be, to the terms of the agreement, and payment of the amount found to be due may be enforced in the same manner as if the agreement had been completely performed by the Attorney, Pleader, Mukhtár or Agent.

As to change of Pleader after agreement.

39. After any such agreement has been made, and before the conclusion of the business to which it relates, the client may, notwithstanding such agreement, change his Attorney, Pleader, Mukhtár or Agent.

In case of such change the Attorney, Pleader, Mukhtár or Agent, party to such agreement, shall be deemed to have become incapable to act under the same within the meaning of section thirty-nine;

and upon any order being made for ascertaining the amount due to him in respect of the past performance of such agreement, the High Court or District Court shall direct the said officer to have regard to the circumstance under which such change has taken place;

and the Attorney, Pleader, Mukhtár or Agent shall not be deemed entitled to the full amount of the remuneration agreed to be paid to him, unless it appear that there has been no default, negligence, improper delay, or other conduct on his part affording reasonable ground to the client for the change.

VI.—Penalties.

On uncertificated persons practising as Pleaders or Mukhtars.

40. Except as herein provided, any person who practises as a Pleader or Mukhtár in any Civil or Criminal Court or Revenue Office, without holding a properly stamped certificate authorizing him so to practise, and then in force, shall be liable, by order of such Court or the Officer at the head of such Office, to a fine not exceeding ten times the amount of the stamp required by this Act to be impressed on the certificate which he should then have held, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding six months.

He shall also be incapable of maintaining any suit for any fee or reward for or in respect of anything done or any disbursement made by him as such Pleader or Mukhtár whilst he has been without such certificate.

On unqualified persons practising as Revenue Agents.

41. Every person practising as a Revenue Agent in any Revenue Office without holding a certificate then in force and without being duly qualified to practise as herein provided,

and any person who having received the sanction mentioned in section twenty-four practises under section fifteen while such sanction continues revoked or suspended,

shall be liable, by order of the Chief Revenue Authority or Officer in whose office he so practises, to a fine not exceeding two hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding three months.

Every person so fined shall be incapable of maintaining any suit for any fee or reward for or in respect of anything done or any disbursement made by him in the course of such practising.

On suspended or dismissed pleader, &c., failing to deliver certificate.

42. Any Pleader or Mukhtár or Revenue Agent failing to make such delivery as is required by section thirty-one shall be liable, by order of the Court, Chief Revenue Authority or Officer to a fine not exceeding two hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding three months.

Any Pleader, Mukhtár or Revenue Agent who, under the provisions of this Act has been suspended or dismissed, and who, during such suspension or after such dismissal, practises as a Pleader or Mukhtár or Revenue Agent in any Court or Office, shall be liable, by order of such Court or Office to a fine not exceeding five hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding six months.

Revision of fines.

43. Every order under section forty, forty-one or forty-two shall be subject to revision, by the High Court, if the order has been passed by a Court subordinate to the High Court, and by the Chief Revenue Authority, if the order has been passed by an Officer subordinate to such Authority.

On suspended or removed High Court Practitioner practising.

44. Any Advocate, Attorney-at-law, Vakíl, or Mukhtár who has been removed or suspended from practice by a High Court and who practises as an Advocate, Attorney, Vakíl, Mukhtár or Revenue Agent after such removal or during such suspension shall, for every such offence, be liable, by order of such Court, to a fine not exceeding, in the case of an Advocate, Attorney or Vakíl, one thousand rupees, and in the case of a Mukhtár, five hundred rupees.

VII.—Miscellaneous.

Local Government to appoint Examiners.

45. To facilitate the ascertainment of the qualifications mentioned in section four and section fourteen, the Local Government shall from time to time appoint persons to be Examiners for the purposes aforesaid, and make regulations for conducting such examinations.

Pleaders in subordinate Courts may apply to District Judge for enrolment.

46. Any person who, when this Act comes into force in any part of British India other than the territories respectively subject to the Lieutenant Governors of Bengal and the North-Western Provinces is practising as a Pleader in any Court in such part, and who wishes to be enrolled as a Pleader under this Act, may apply to be so enrolled to the Court in which he is practising.

Such Court, if subordinate to the High Court, shall forward the application to the High Court.

The High Court shall cause the applicant to be enrolled under the provisions of this Act, and, if he be practising in a subordinate Court, shall authorise the District Judge to grant a certificate to the applicant as provided in sections twenty-six, twenty-nine and thirty.

Applications for enrolment under this section when made by any Pleader practising in a Court subordinate to the District Court, shall be forwarded to the High Court through the District Judge.

Power for certain persons to practise for six months as if this Act had not passed.

47. Notwithstanding anything hereinbefore contained, any person who at the time when this Act comes into force is duly qualified to practise as a Pleader or Mukhtár in any Court, or practises as an Agent in any proceeding before the Chief Revenue Authority, or in any office subordinate to such Authority,

in any part of British India other than the territories respectively subject to the Lieutenant Governors of Bengal and the North-Western-Provinces, may continue to practise as Pleader or Mukhtár (as the case may be) in such Court for the period of six months from such time without being admitted or enrolled, or having duly obtained a stamped certificate in pursuance hereof in the same manner as if this Act had not been passed.

Provision as to certain fees.

48. All fees now by law payable on proceedings in any Court by any party in respect of the fees of his adversary's Pleader shall continue to be payable and may be allowed during the said period of six months as if this Act had not been passed.

Courts in which High Court Advocates and Vakils may practise.

49. Every person now or hereafter enrolled as an Advocate or Vakíl on the roll of any High Court under the Letters Patent constituting such Court shall, notwithstanding anything contained in section five or section fifteen, be entitled as such to practise in any Court in British India other than a High Court on whose roll he is not enrolled, or in any such Court with the permission of the Court, and in any Revenue Office, subject nevertheless to the rules in force relating to the language in which the Court or Office is to be addressed by Pleaders or Revenue Agents :

Provided that no such Vakíl shall be entitled to practise under this section before a Judge of the High Court, Division Court or High Court exercising original jurisdiction.

Advocates exempt from filing wakálatnámas.

50. No Advocate of a High Court shall be required to file or present a wakálatnáma or any other document empowering him to act.

Attorney of a High Court may plead in any Court not a High Court.

51. Every person now or hereafter enrolled as an Attorney on the roll of any High Court shall, notwithstanding anything contained in section five or section fifteen, be entitled as such to practise in any Court of British India other than a High Court established by Royal Charter and in any Revenue Office.

Exemption of High Court practitioners from certain parts of Act.

52. Except as provided by sections thirteen, thirty-two to thirty-nine (both inclusive), forty-four, forty-nine, fifty and fifty-one, nothing in this Act applies—

(*a*) to Advocates, Vakíls and Attorneys at Law admitted and enrolled by any High Court under the Letters Patent by which such Court is constituted, nor to Mukhtárs practising in such Court.

(*b*) to Pleaders licensed by the Chief Court of the Panjáb, or

(*c*) to Advocates licensed by the Recorder of any Court in British Burma.

FIRST SCHEDULE.

(*See Section* 2.)

Number and date of enactments.	Title.	Extent of Repeal.
Madras Regulation XIV of 1816.	A Regulation for amending and modifying the Rules which have been passed regarding the Office of Vakeel or Native Pleader in the Courts of Civil Judicature.	The whole.
Bombay Regulation II of 1827.	A Regulation for defining the constitution of Courts of Civil Justice, and the powers and duties of the Judges and Officers thereof.	Chapter VI.
Act I of 1846 ...	For amending the law regarding the appointment and remuneration of Pleaders in the Courts of the East India Company.	The whole.
Act XX of 1853 ...	To amend the law relating to Pleaders in the Courts of the East India Company.	The whole.
Act XX of 1865 ..	To amend the law relating to Pleaders and Mukhtárs.	The whole.
Act XXIX of 1865	To amend the Pleaders, Mukhtárs and Revenue Agents' Act, 1865.	The whole.
Act IV of 1866 ...	To amend the constitution of the Chief Court of Judicature in the Panjáb and its Dependencies.	Section fifty-one.
Act IX of 1866 ...	To extend to the Sudder Court of the North-Western Provinces certain provisions of "the Pleaders, Mukhtárs and Revenue Agents' Act, 1865" and of Act No. XXIX of 1865.	The whole.
Act XXVI of 1867	An Act to amend the law relating to Stamp duties.	So much as has not been repealed.

SECOND SCHEDULE.

(*See Section* 29.)

Form of Pleader or Mukhtár's Certificate.

Stamp

Pursuant to The Pleaders' Act, 1871, I hereby certify that A. B.
Pleader [*or* Mukhtár] whose place [*or* places] of business is [*or* are] at
hath this day delivered and left with me a declaration in writing signed by him, and containing his name and place [*or* places] of business and the Court [*or* Courts] of which he is admitted a Pleader [*or* Mukhtár], together with the year in which he was so admitted; and I hereby further certify that he is duly enrolled in the High Court of Judicature at [*or as the case may be*], and that he is entitled to practise as a Pleader [*or* Mukhtár] in the District Courts, Subordinate Courts, and Small Cause Courts [*or* the Sadr Amíns' Courts, *or* the Munsifs' Courts, *as the case may be*], and to practise as a Revenue Agent before the Board of Revenue of [*or as the case may be*] for the period of one year from the date hereof. Given under my hand this day of 187

C. D.

Registrar [*or as the case may be*] of the High Court of Judicature at
[*or as the case may be.*]

Form of Revenue Agent's Certificate.

Stamp

Pursuant to The Pleaders' Act, 1871, I hereby certify that A. B. of is entitled to practise as a Revenue Agent before the Board of Revenue of [*or as the case may be*], and in any Office subordinate thereto, for the period of one year from the date thereof. Given under my hand this day of 187 .

C. D.

Secretary to the Board of Revenue of
[*or as the case may be.*]

THIRD SCHEDULE.

(*See Section* 30.)

Stamps on Certificates.

I.—On a certificate authorizing the holder to practise as a Pleader :—

(*a.*)	In the High Court and any subordinate Court.	Fifty rupees.
(*b.*)	In the District Courts, Courts subordinate thereto and Small Cause Courts ...	Twenty-five rupees.
(*c.*)	In the Sadr Amíns' and Munsifs' Courts and in the Courts of Assistant Commissioners, Extra Assistant Commissioners and Tahsíldárs ...	Fifteen rupees.
(*d.*)	In the Munsifs' Courts or any Court of first instance not hereinbefore mentioned ...	Five rupees.

II.—On a certificate authorizing the holder to practise as a Mukhtár :—

(*a.*)	In the High Court and any subordinate Court.	Twenty-five rupees.
(*b.*)	In the District Courts, Courts subordinate thereto and Small Cause Courts ...	Sixteen rupees.

(c.) In the Courts of the Commissioners of Circuit, Magistrates and Subordinate Magistrates: in Sadr Amins' and Munsifs' Courts and in the Courts of Assistant Commissioners, Extra Assistant Commissioners, and Tahsildárs ...	Eight rupees.
(d) In the Munsifs' Courts or any Court of first instance not hereinbefore mentioned ...	Four rupees.

III.—On a certificate authorizing the holder to practise as a Revenue Agent:—

(a) In the Board of Revenue or in any Office subordinate thereto ...	Fifteen rupees.
(b.) In the Office of a Commissioner or in any Office subordinate to a Commissioner. ...	Ten rupees.
(c) In the Office of a Collector or in any Office subordinate to a Collector.	Five rupees.

STATEMENT OF OBJECTS AND REASONS.

This Bill has two primary objects, one, to consolidate the law relating to Pleaders, Mukhtárs and Revenue Agents, the other, to amend that law so far as it relates to agreements between certain legal practitioners and their clients.

In Bengal, the North-Western Provinces, the Panjáb and Oudh, the law on the subject is contained in three Acts (XX of 1865, XXIX of 1865 and IX of 1866): in the Presidencies of Madras and Bombay it is contained in Acts I of 1846, XX of 1853, Madras Regulation XIV of 1816, and Bombay Regulation II of 1827, chapter VI; in the Panjáb, Act IV of 1866 (sections ten, eleven, twelve, forty-four and fifty-one) contains some special provisions as to Pleaders in the Chief Court and their fees; and in British Burma the Recorders' Courts Act XXI of 1863 (sections sixteen, seventeen and eighteen) contains similar provisions. The Central Provinces and all British Burma outside the local limits of the Recorders' jurisdiction appear to be devoid of any law on the subject.

The present Bill consolidates and extends to the whole of British India such of the provisions of Acts XX of 1865 and XXIX of 1865 as appear to be generally applicable to the country.

With regard to agreements for remuneration between clients and their legal advisers, Act XX of 1865, section thirty-nine, permits such agreements to be made, and declares that they shall not be enforced otherwise than by regular suit. This provision, which has been held to place such agreements on the same footing as an ordinary contract between private persons, has, for obvious reasons, not worked satisfactorily. A flagrant instance of the evil of the present law is furnished by the recent case of *Nuthoo Lall* v. *Budree Pershad*, 1 Allahabad Reports 1; and though the High Court there held that it was not the duty of the lower Courts to decree (as they had done), on mere proof of the contract, the enforcement of an extortionate bargain between a pleader and his client, the legislature should not leave so important a rule to depend on the decision of a single High Court. The Bill repeals the section in question, and replaces it by a set of provisions modelled on the recent English Statute 33 & 34 Vic., Cap. 28 *(to amend the law relating to the remuneration of Attorneys and Solicitors)*, sections four, six, seven, eight, nine, eleven, thirteen and fourteen.

Section thirty-three of the Bill declares that pleaders, &c., may make agreements as to their remuneration, but that the amount agreed on shall not be paid until the agreement has been examined and allowed by an officer of the High Court or of the District Court. The Court is empowered either to reduce the amount or to order the agreement to be cancelled. The agreement (section thirty-four) will exclude further claims in respect of the business therein referred to. Provisions relieving the pleader, &c., from liability for negligence will be void (section thirty-five). No suits are to be brought on such agreements, but on petition of either party the Court may enforce or set it aside (section thirty-six). The Bill then declares void *(a)* purchases by a pleader of his client's interest in future suits or in unsatisfied decrees, and *(b)* agreements by which the pleader stipulates for payment only in the event of success. Provision is made (section thirty-eight) for the case of the pleader's death or incapacity, and the client is empowered (section thirty-nine) to change his pleader notwithstanding such agreement.

The other novel provisions of the Bill are only two.

At the recommendation of the Government of Bengal, all Mukhtárs are restored to the privilege of appearing, pleading and acting in Criminal Courts, which they formerly enjoyed under Act XX of 1865, and Mukhtárs heretofore admitted and enrolled in Lower Bengal as Revenue Agents are empowered (section seven) to appear and act in suits in Munsifs' Courts under Bengal Act VIII of 1869 *(to amend the procedure in suits between landlord and tenant)*.

Penalties are provided (section forty-five) for Advocates, Pleaders and Mukhtárs removed or suspended by a High Court who practise after such removal or during such suspension.

J. F. STEPHEN.

The 2nd January 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in six weeks :—

No. 4 OF 1871.

THE ÁBKÁRÍ BILL, 1871.

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A BILL TO CONSOLIDATE AND AMEND THE LAW RELATING TO THE ABKARI REVENUE IN NORTHERN INDIA.

Preamble.

WHEREAS it is expedient to consolidate and amend the laws in force in Northern India and British Burma relating to the manufacture of spirits and the sale of spirituous and fermented liquors and intoxicating drugs, and the collection of the revenue derived therefrom: It is hereby enacted as follows:—

I.—Preliminary.

Short title.

1. This Act may be called "The Abkári Act, 1871."

Local extent.

It extends to the territories respectively under the government of the Lieutenant-Governors of the North-Western Provinces and the Panjáb, and of the Chief Commissioners of Oudh, the Central Provinces, British Burma and Coorg.

Commencement of Act.

It shall come into force in the North-Western Provinces, the Panjáb, Oudh and the Central Provinces on the passing thereof, and in British Burma and Coorg on the expiry of six months from such passing.

Repeal of Acts.

2. The Acts mentioned in the schedule hereto annexed are repealed.

Interpretation-clause.

3. In this Act,

"Chief Revenue Authority" means,—

in the territories subject to the Lieutenant-Governor of the North-Western Provinces, the Board of Revenue,

in the Panjáb and Oudh, the Financial Commissioner, and

in the Central Provinces, British Burma and Coorg, the Chief Commissioner.

"Collector."

"Collector" includes any Revenue Officer in independent charge of a District.

"Magistrate."

"Magistrate" means any Magistrate exercising powers not less than those of a Subordinate Magistrate of the first class.

"Country spirit."

"Country-spirit" means any spirit made by the Native process of distillation.

"Intoxicating drugs."

"Intoxicating drugs" includes ganja, bhang, charas, opium and every preparation and admixture of the same.

Saving of Act XVI of 1863.

4. Nothing herein contained affects Act No. XVI of 1863 *(to make special provision for the levy of the excise duty payable on Spirits used exclusively in Arts and Manufactures or in Chemistry.)*

II.—Manufacture of Spirits.

English distilleries not to be constructed or worked without license.

5. No person shall construct or work a distillery after the manner in which distilleries are constructed and worked in England, without a license under the hand of the Collector of the District in which such distillery is situated.

Chief Revenue Authority to prescribe rules for regulating English distilleries.

6. The Chief Revenue Authority, with the sanction of Government, may from time to time make rules relative to—

(*a*) the granting of licenses under section five;

(*b*) the notices to be given by the proprietor of a licensed distillery when he commences and discontinues work;

(*c*) the size and description of the stills,

(*d*) the passing and storing of the spirits,

(*e*) the inspection and examination of the distillery and warehouses, and of the spirits manufactured and stored therein;

(*f*) the furnishing of statements and lists of such spirits, and of the stills, coppers, casks, and other utensils used in the distillery.

Collectors may establish distilleries for country spirits.

7. The Collector, with the sanction of the Chief Revenue Authority, may—

(*a*) establish, at any place within his jurisdiction, a distillery in which spirits may be manufactured after the native process;

(*b*) from time to time fix limits within which no country spirits, except such as are manufactured at the said distillery, shall be introduced or sold without a special pass from the Collector, and within which no stills shall be constructed or worked, or spirits manufactured, except at the said distillery; and

(*c*) discontinue any distillery so established.

Chief Revenue Authority may prescribe rules for distilleries.

8. The Chief Revenue Authority may from time to time make rules relative to

(*a*) the management of distilleries established under section seven,

(*b*) the conditions on which spirits may be manufactured in the said distilleries, and

(*c*) the passes to be issued for the conveyance of such spirits to the shops of the vendors.

Construction or working of breweries and manufacture of malt liquor, without license, prohibited.

9. No person shall construct or work a brewery, or manufacture any description of malt liquor, without a license from the Collector.

The Chief Revenue Authority may from time to time make rules relative to the granting of licenses for constructing and working breweries.

Except in the Central Provinces, British Burma and Coorg, the sanction of the Local Government is required to validate such rules.

III.—Sale of Spirits.

Spirituous and fermented liquors not to be sold without license.

10. Spirituous liquors passed from distilleries worked according to the English method, fermented liquors manufactured at a licensed brewery, and spirituous and fermented liquors imported either by land or by sea, shall not be sold except under license from the Collector.

11. Persons taking out licenses for the wholesale vend of spirituous and fermented liquors as aforesaid shall pay, for every such license, the sum of sixteen rupees.

Fee for wholesale license.

The license shall be current only during the official year, and in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Chief Revenue Authority from time to time prescribes, a general license, authorizing them to sell by wholesale, in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

12. Persons taking out licenses for the retail sale of spirituous and fermented liquors as aforesaid shall pay for every such license such fee or tax as the Chief Revenue Authority fixes, and such fee or tax shall be payable at such periods as the said Authority directs.

Fee for retail license.

Provided that such fee or tax be at such rate for each license as does not exceed the total sum of one hundred rupees for the whole year.

Any sale of spirituous or fermented liquors as aforesaid, in less quantity than two imperial gallons or one dozen of quart bottles, shall be held to be a retail sale.

What to be held a retail sale.

13. No person shall manufacture spirits after the native process, or sell such spirits, or tárí or pachwáí, or any intoxicating drug, except under license from the Collector.

Country spirits, and drugs not to be sold without license.

14. All the provisions relating to the sale or possession of fermented liquors contained in the following sections apply to the sale or possession of tárí, whether in a fermented state or otherwise; and all tárí, both fresh and fermented, is included in the expression "fermented liquors" as used in the following sections.

Tárí to be held to be a fermented liquor.

15. Provided that the Local Government may suspend the operation of all the provisions relating to tárí, contained in this Act, with respect to any district in which the consumption of tárí in a fermented state is inconsiderable; and thereupon tárí may be possessed and sold without license in such district, notwithstanding anything contained in this Act.

Proviso.

16. Opium shall be supplied to licensed vendors from the Government stores in such manner and at such prices as the Chief Revenue Authority from time to time directs: and no other description of opium shall be sold by such vendors.

Supply of opium to licensed vendors.

The Local Government may, from time to time, by order, exempt any district from the operation of this section.

Proviso.

17. Except for the supply of licensed vendors, country spirits, tárí, and pachwáí, and intoxicating drugs shall not be sold in larger quantities than are hereunder specified—

Sale of more than specified quantities of country spirits, &c., prohibited.

country spirits, one ser;

tárí or pachwáí, four sers;

ganja or bhang, or any preparation or admixture thereof, one quarter of a ser;

charas or opium, or any preparation or admixture thereof, five tolas weight;

And the sale of any such quantity as is herein allowed shall be deemed to be a retail sale within the meaning of this Act.

IV.—Duties.

18. A duty shall be levied on spirits manufactured at distilleries worked according to the English method, at the rate of three rupees the imperial gallon of the strength of London-proof, to be augmented or reduced in proportion to the strength of the spirit.

Rate of duty to be levied on English spirits.

No spirit shall be removed from any such distillery, or the warehouses connected therewith, upon which the aforesaid duty has not been paid, or for the duty chargeable on which a bond has not been executed as hereinafter provided.

For all spirits removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify

(*a*) the quantity and strength of the spirit,

(*b*) the place of its destination,

(*c*) the person to whom it is consigned, and

(*d*) whether the duty has been paid or secured by bond.

19. Spirituous liquors manufactured at any place in India beyond the limits of British India, shall, on passing such limits subject to this Act, be charged with the duty prescribed for proof-spirits in section eighteen:

Spirits from foreign territory subject to duty.

and any person found in possession of any such liquors, without a pass from the Collector certifying the payment of such duty, shall forfeit for every such offence a sum not exceeding two hundred Rupees; and the liquors, together with the vessels containing the same, and the animals and conveyances used in carrying them, shall be liable to confiscation.

20. Whenever a license for the retail sale of country spirits, tárí, or pachwáí, or intoxicating drugs, is granted under this Act, the Collector may demand, in consideration of the privilege granted, such tax or duty, or a tax or duty adjusted on such principles, as may from time to time be fixed by the Chief Revenue Authority.

Duty on the retail sale of country spirits, &c.

Such tax or duty shall be specified in the license, and shall be payable at such periods as the said Authority may direct.

The Collector may grant special licenses for the sale of unfermented tárí only, at those periods of the year when the fresh juice is in request: fees may be demanded for such special licenses at a rate not exceeding one rupee for each license; and the vendors shall not be subject to any other tax or duty in respect of such sale.

V.—Farm of Duties.

21. The Collector may, with the sanction of the Chief Revenue Authority, let in farm, for any period not exceeding five years, the

Power to farm out duties.

duties leviable on the retail sale of spirituous or fermented liquors, or intoxicating drugs, or any description of such liquors or drugs, in any division of a district.

Chief Revenue Authority to regulate invitation and acceptance of tenders for such farm.

22. The Chief Revenue Authority may prescribe rules—

(*a*) for the invitation and acceptance of tenders for such farms,

(*b*) for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and

(*c*) as to the form and conditions of the lease.

Any breach of such conditions shall render the lease liable to annulment.

Farmer to make arrangements with local manufacturers and vendors.

23. When the duties leviable on any of the articles above enumerated are let in farm, the farmer shall be at liberty to make his own arrangements with the manufacturers and vendors within the limits of his farm;

And all the fines and forfeitures hereinafter prescribed, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

List of licenses granted by farmer to be filed.

24. Every such farmer shall file in the Collector's office a list of all the licenses granted by him in such form as may be prescribed by the Chief Revenue Authority.

Restrictions with respect to grant of licenses.

The Collector, with the sanction of the said Chief Revenue Authority, may, before entering into engagements for any such farm, make such reservations or restrictions with respect to the grant of licenses as he thinks fit.

Lease may be cancelled.

25. The Collector may, with the sanction of the Chief Revenue Authority cancel any lease granted under this Act; or may within the period of the lease, impose any new restriction on the farmer.

Compensation to farmers in certain cases.

If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Chief Revenue Authority thinks fit.

Recovery of arrears of tax or duty by farmers.

26. Every farmer of Abkári revenue may use the same means and processes for the recovery of any arrear of tax or duty due to him from any authorized vendor, as may be lawfully used by zamíndárs and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

VI.—Licenses.

Licensed retail vendors of country spirits to furnish security.

27. Every person taking out a license for the manufacture of country spirits or for the retail sale of spirituous or fermented liquors, or intoxicating drugs, shall execute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement or make such deposit in lieu of security, as the Collector may require.

Duration and renewal of license.

28. Unless otherwise especially authorized by the Chief Revenue Authority, licenses for retail sale shall be granted for the term of one year, and if continued to the holders thereof, shall be formally renewed from year to year.

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires.

If such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into by every such person, shall remain in force as if the said license and engagement had been formally renewed.

Chief Revenue Authority to regulate form of license.

29. The Chief Revenue Authority may regulate the form and conditions of all licenses granted under this Act.

Power to recall license.

30. The Collector may recall or cancel any license granted under this Act, if the tax or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a breach of the peace or any other criminal offence.

If the Collector desire to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the tax for fifteen days, or if notice be not given, shall make such further compensation for default of notice as the Commissioner or Chief Revenue Authority directs.

Surrender of license.

31. Any licensed retail vendor may surrender his license on giving one month's previous notice to the Collector, and paying such fine not exceeding the amount of the license fees for six months as the Collector may adjudge.

If the Collector is satisfied that there is a sufficient reason for resigning a license he may remit the fine so prescribed.

VII.—Powers of Officers.

Collectors of Land Revenue to have charge of the Abkári Revenue.

32. The collection of the revenue arising from the manufacture of spirits, and the sale of spirits and spirituous and fermented liquors and intoxicating drugs, shall be ordinarily under the charge of the Collectors of Land Revenue, who shall perform the duties connected therewith under the control and direction of the Commissioners of Revenue, and of the Chief Revenue Authority.

But the Collector with the previous sanction of the Chief Revenue Authority may delegate all or any of the powers conferred upon him by this Act to any subordinate officer in any district or place; and such officer shall exercise, in such district or place, all the powers and authority conferred by this Act on the Collector of Land Revenue; and such powers and authority shall cease to be exercised in such district or place by the Collector during the continuance of such appointment.

Collectors may appoint Abkári Officers.

33. Collectors may appoint dároghas, jamadárs, peons, surveyors, gaugers, and other officers, for the collection of the Ábkári Revenue and for the prevention of smuggling, and the officer so appointed shall, in addition to their ordinary designations, be styled Ábkári Officers.

Tahsíldárs may be Abkári dároghas.

34. In districts where there are tahsíldárs and other local officers for the collection of the land revenue, the office of Ábkári dárogha may be united with that of tahsíldár, or any of such local officers, and the said officers, together with the officers subordinate to them, shall be deemed to be Ábkári Officers within the meaning of this Act.

Power to regulate supply of tári and intoxicating drugs to licensed vendors.

35. The Chief Revenue Authority may regulate the mode in which tári shall be supplied to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganja, bhang, or charas for the supply of the licensed vendors of those drugs.

Such Authority may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

Recovery of arrears of tax or duty.

36. The Collector may recover any arrear of tax or duty due on account of any license granted under this Act,

or any arrear due from any farmer of Ábkári revenue,

by distress and sale of the moveable property of the person from whom the arrear is due or of his surety, or by any other process for the time being in force for the recovery of arrears of revenue due from farmers of land or their sureties.

Power of Abkári officers to inspect shops.

37. Any Ábkári officer may enter and inspect at any time by day or by night the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture of country spirits, or the sale of spirituous or fermented liquors, or intoxicating drugs.

And to arrest persons carrying spirits, &c., liable to confiscation.

38. Any Ábkári officer may stop and detain any person carrying any spirituous or fermented liquors or intoxicating drugs liable to confiscation under this Act;

and may seize the liquors or drugs with the vessels, packages, or coverings in which they are contained, and the animals and conveyances used in carrying them;

and may also arrest the person in whose possession such liquors or drugs are found.

And to arrest unlicensed distillers, &c.

39. Any Ábkári officer above the rank of a jamadár of peons may arrest any person having in his possession an unlicensed still, or any spirituous or fermented liquors, or intoxicating drugs, liable to confiscation under this Act, or engaged in the unlawful sale of spirituous or fermented liquors, or intoxicating drugs,

and may seize such still with the materials for working it, and all such liquors and drugs.

And to search on information of illicit manufacture or possession.

40. Whenever any Ábkári officer above the rank of a jamadár of peons, has reason to believe, from information given by any person, which information shall be taken down in writing,

that spirits are unlawfully manufactured,

or that any spirituous or fermented liquors, or intoxicating drugs liable to confiscation under this Act, are kept or concealed in any house, boat, or other place,

such officer may, between sunrise and sunset, (but always in the presence of an officer of Police not being under the grade of a jamadár) enter into any such house, boat, or place,

and in case of resistance may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in the manufacture of such spirits and all such liquors and drugs;

and may also arrest the occupier of the house, boat, or place with all other persons concerned in the manufacture of such spirits, or in the keeping and concealing of such liquors or drugs.

Police, Customs, and Revenue Officers may exercise powers of Abkári officers.

41. The powers of seizure, search, and arrest, given to Ábkári officers by the three last preceding sections, may, in regard to the seizure and search for contraband opium and the arrest of persons found in possession thereof, be exercised also by the officers of the Police, Customs, and Revenue Departments according to their respective grades.

And the Local Government may confer on the officers of those departments, or of any of them, like powers with respect to the seizure of, and search for, spirituous and fermented liquors and intoxicating drugs of every description, and the arrest of persons found in possession thereof.

All such officers when so empowered, as well as all Police, Customs, and Revenue officers when acting under the authority conferred by this section for the suppression of illicit dealings in opium, shall be deemed to be Ábkári officers within the meaning of this Act.

Abkári officer to report every arrest, seizure, or search to his official superior.

42. Whenever an Ábkári officer arrests any person,

or seizes any still, or any liquors or drugs liable to confiscation under this Act,

or enters any house, boat, or place for the purpose of searching for any such illicit articles,

he shall, within twenty-four hours thereafter, make a full report of all the particulars of such arrest, or seizure, or search, to his official superior, and unless acting under the warrant of the Collector, shall carry the person arrested, or the illicit article seized, with all convenient despatch, to the Magistrate for trial or adjudication.

and to take person arrested to Magistrate.

Collector may issue warrant of arrest in certain cases.

43. The Collector may issue his warrant for the arrest of any person whom he has reason to believe, either from information in writing, or from the proceedings in any other case, to be engaged in the unlawful sale of spirituous or fermented liquors or intoxicating drugs, or

to have in his possession any such liquors or drugs liable to confiscation under this Act.

Collector may issue search-warrant.

44. The Collector may issue his warrant for the search of any house, boat, or place, in which, upon any of the grounds mentioned in the last preceding section, he has reason to believe that spirits are unlawfully manufactured, or that spirituous or fermented liquors or intoxicating drugs, liable to confiscation under this Act, are kept or concealed.

Such warrant may be executed by any officer above the rank of a jamadár of peons, in the manner prescribed in section forty.

Procedure after arrest or seizure.

45. Whenever any person is arrested, or any articles are seized under the warrant of a Collector, the Collector, after such inquiry as he thinks necessary, shall send the person arrested or the articles seized to the Magistrate, or shall order the immediate discharge of such person or the release of such articles.

Police officers to assist Abkári officers.

46. All Police officers are required to aid the Abkári officers in the due execution of this Act, upon notice given or request made by such officers.

VIII.—Penalties.

For constructing or working a distillery without license.

47. Whoever constructs or works a distillery after the English method, without a license from the Collector, shall for every such offence be punished with fine not exceeding one thousand Rupees;

and all spirits manufactured at any such distillery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

For non-observance of rules prescribed by Chief Revenue Authority.

48. Every proprietor or manager of a licensed distillery constructed and worked after the English method, who omits to furnish any notice or any statement or list required by the rules prescribed by the Chief Revenue Authority under section five, or wilfully does anything in contravention of the said rules, shall for every such offence be punished with fine not exceeding two hundred rupees;

and if any such offence be committed a second time with respect to the same distillery, the Collector may withdraw the license granted for the working of such distillery.

For removing spirituous liquors without payment of duty.

49. Whoever removes or attempts to remove, from any licensed distillery constructed and worked after the English method, any spirituous liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any spirituous liquors for which the Collector has not issued a pass, shall for every such offence be punished with fine not exceeding one thousand rupees;

and the liquors, together with the vessels containing the same and the animals and conveyances used in carrying them, shall be liable to confiscation.

If it appear to the Collector that the offence was committed with the consent or knowledge of the proprietor or manager, the Collector may withdraw the license granted for the construction and working of the distillery from which such liquors have been removed or attempted to be removed.

For irregular re-land of spirituous liquors.

50. Whoever re-lands, or attempts to re-land, any spirituous liquors shipped for exportation, without a special pass from the Collector of Revenue at the place of exportation, shall for every such offence be punished with fine not exceeding five hundred rupees;

and the liquors, together with the casks and vessels containing the same, and the carts, boats, and animals employed in carrying them, shall be liable to confiscation.

For working brewery without license.

51. Whoever constructs or works a brewery, or manufactures malt liquor, without a license, shall for every such offence be punished with fine not exceeding five hundred rupees.

For refusing to produce license on demand of Abkári officer or for breach of license.

52. Every person licensed to manufacture country spirits or to sell spirituous or fermented liquors or intoxicating drugs, who fails to produce his license on the demand of any Abkári officer, or who commits any act in breach of any of the conditions of his license not otherwise provided for in this Act, shall for every such offence be punished with fine not exceeding fifty rupees.

For sale in contravention of license.

53. Every licensed retail vendor, who sells any larger quantity of spirituous or fermented liquors, or intoxicating drugs, than is allowed to be sold by retail by this Act, and every licensed wholesale vendor who makes a retail sale, shall for every such offence be punished with fine not exceeding two hundred rupees.

Proviso.

Provided that nothing in this section shall be held to prohibit the grant to the same person of both wholesale and retail licenses, subject to the provisions of this Act.

For permitting drunkenness, &c., in shop.

54. Every person licensed to sell spirituous or fermented liquors, or intoxicating drugs, who permits drunkenness, riot, or gaming in his shop, or permits persons of notoriously bad character to meet or remain therein, or receives any wearing apparel or other effects in barter for liquors or drugs, shall for every such offence be punished with fine not exceeding two hundred rupees.

For conveying country spirits from distillery without pass, &c.

55. Whoever conveys or attempts to convey any country spirits from a distillery established under section seven without a pass, or exceeding the quantity for which a pass has been granted,

or introduces or attempts to introduce any country spirits manufactured at another place into the limits fixed for the consumption of spirits manufactured at such distillery, without a special pass from the Collector,

shall for every such offence be punished with fine not exceeding five hundred rupees.

For contravention of rules prescribed by the Chief Revenue Authority.

56. Whoever wilfully contravenes any rule prescribed by the Chief Revenue Authority for the management of a distillery established as aforesaid,

otherwise than as provided for in the last preceding section, shall for every such offence be punished with fine not exceeding fifty rupees.

For illicit manufacture or sale of country spirits, &c.

57. Every person other than a licensed manufacturer who manufactures any country spirits,

and every person other than a licensed vendor, or a person duly authorized to supply licensed vendors, who sells any spirituous or fermented liquors, or intoxicating drugs,

and every person authorized to supply licensed vendors, who sells any such liquors or drugs to any person other than a licensed vendor,

shall for every such offence be punished with fine not exceeding five hundred rupees.

Proviso.

Nothing in this section or in section ten applies to the sale by auction of any spirituous liquors, wines, or beer purchased by any person for his private use and so disposed of upon his quitting a station or after his decease.

For illegal possession of country spirits, &c.

58. Every person, other than a licensed manufacturer or vendor, or a person duly authorized to supply licensed vendors, who has in his possession any larger quantity of country spirits, or tárí, or pachwáí, or intoxicating drugs, except opium, than may legally be sold by retail under the provisions of section seventeen,

or transports by land or by water, or has in his possession, any spirituous liquors made at a distillery worked according to the English method, or any imported spirituous or fermented liquors, in larger quantity than two gallons, without a pass from the Collector or other Officer duly empowered in that behalf,

shall for every such offence be punished with fine not exceeding two hundred rupees;

and the liquors and drugs, together with the vessels, packages, and coverings in which they are found, and the animals and conveyances used in carrying them, shall be liable to confiscation.

Proviso.

Provided, that nothing in this section extends to any spirituous liquors, wines, or beer, purchased by any person for his private use and not for sale.

Exceptions as to tárí, ganja and bhang.

59. The provisions of the two last preceding sections, so far as they relate to the sale and possession of fermented liquors, do not apply to the sale and possession of tárí, the produce of the date tree, when supplied or used for the manufacture of gúr or molasses; and the provisions of the said sections relating to the sale and possession of intoxicating drugs, do not apply to the sale and possession of ganja or bhang by the cultivators of the plants which produce those drugs respectively.

Cultivators of ganja or bhang to sell only to licensed person.

But such cultivators are prohibited from selling any ganja or bhang to any one other than a licensed vendor, or a person duly authorized to purchase by pass or license from the Collector.

Every such cultivator acting in breach of this prohibition, shall for every such offence be punished with fine not exceeding five hundred rupees.

For having in possession a greater quantity of opium than five tolas weight.

60. Every person, other than a licensed vendor, who has in his possession a greater quantity of opium than five tolas weight, shall for every such offence be punished with fine not exceeding five hundred Rupees, unless the opium found in his possession exceeds the weight of thirty-one sers and a quarter, in which case the penalty may be increased at a rate not exceeding sixteen rupees the ser for all the opium so found in excess of that weight;

and the opium, together with the vessels, packages, and coverings in which it is found, and the animals and conveyances used in carrying it, shall be liable to confiscation.

Exception in favour of—

61. Nothing in section sixty applies to the persons and circumstances hereinafter specified, namely:—

Opium cultivators.

(*a*) Authorized opium cultivators having newly extracted opium in their possession during the usual period between the full growth of the poppy, and the delivery of the produce to the opium agent.

Travellers.

(*b*) Travellers and visitants from foreign States or countries having in their possession any quantity of foreign opium not exceeding two sers, the produce of such States and countries, and intended for the private use of such travellers and visitants, or their attendants, and not for sale or barter.

And horse dealers.

(*c*) Dealers in horses travelling with strings of horses from beyond the south-west frontier of the territory under the government of the Lieutenant-Governor of the North-Western Provinces, and having in their possession opium, the produce of foreign States or countries, not exceeding in quantity the proportion of ten tolas weight for each horse.

For possession of excessive quantity of opium by travellers, &c.

If opium be found in the possession of any such traveller, visitant, or dealer in horses in excess of the quantities above specified, such excess shall be liable to confiscation; but the person in whose possession it may be found shall not be subject to any further penalty.

For sale of adulterated opium, &c., by licensed vendors.

62. Every licensed vendor, who sells or offers for sale opium adulterated with any foreign substance, not being a preparation or admixture of opium for the sale of which he has taken out a license,

or, who, except in districts exempted from the operation of section sixteen, sells or has in his possession any opium other than the opium supplied to him from the Government stores,

shall for every such offence be punished with fine not exceeding five hundred rupees, and the license held by him shall be withdrawn, and the opium, together with the vessels or packages in which it is found, shall be seized and confiscated.

For conniving at illicit manufacture or sale of spirits, &c.

63. Every proprietor, farmer, tahsíldár, gumáshta, or other manager of land, who authorizes or connives at the manufacture of country spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, shall for every such offence be punished with fine not exceeding five hundred rupees.

On police neglecting to assist.

64. Any Police officer who, without lawful excuse, neglects or refuses to assist as aforesaid, and any dárogha or other officer in charge of a Police station, who, on application made by an Ábkári officer under section forty, fails to attend a search himself, or to depute a subordinate officer not being below the grade of a jamadár, shall for such offence be punished with fine not exceeding five hundred rupees.

For maliciously giving false information.

65. Whoever maliciously gives false information against any person as being engaged in the unlawful manufacture of spirits, or as selling or having in his possession any spirituous or fermented liquors or intoxicating drugs in contravention of this Act, and so procures that such person be arrested or that any house, boat, or other place be searched, to the injury or annoyance of such person, or any other person whatsoever, shall for such offence be punished with fine not exceeding five hundred rupees, or with imprisonment for a term not exceeding six months, or with both.

The whole or any part of any fine levied under this section may be paid to the person aggrieved.

For vexatious search or seizure.

66. Any Ábkári officer who without reasonable ground of suspicion, searches or causes to be searched any house, boat, or other place, or vexatiously and unnecessarily seizes the goods or chattels of any person, on the pretence of seizing or searching for any spirituous liquors or intoxicating drugs liable to confiscation under this Act, or vexatiously and unnecessarily arrests any person, or commits any other excess not required for the execution of his duty, shall for such offence be punished with fine not exceeding five hundred rupees.

Such fine or any portion thereof, may be paid to the person aggrieved.

On Abkári officers for delay in reporting arrest, &c., or in carrying person arrested to Magistrate or Collector.

67. Any Ábkári officer neglecting to report the particulars of an arrest, seizure, or search within twenty-four hours thereafter, or delays carrying to the Magistrate or Collector, as the case may be, any person arrested, or any illicit articles seized under this Act, shall for such offence be punished with fine not exceeding two hundred rupees.

For conniving at escape of persons arrested, &c.

68. Any Ábkári officer unlawfully releasing or conniving at the escape of any person arrested under this Act, or conniving at the manufacture of spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, or by any licensed person, contrary to the terms of his license, or acting in a manner inconsistent with his duty, for the purpose of enabling any person to do anything whereby any of the provisions of this Act may be evaded or broken, or the Ábkári Revenue defrauded;

and any officer invested with local jurisdiction, authorizing or conniving at the establishment of any unlicensed shop for the sale of such liquors or drugs as aforesaid in any place subject to his control,

shall for such offence be punished with fine not exceeding five hundred rupees.

Adjudication of penalties and seizures.

69. All fines leviable for offences against this Act, and all seizures of goods liable to confiscation under this Act, shall be adjudged by the Magistrate on the information of the Collector or any Ábkári officer.

Provided that no such information shall be necessary in any case of complaint preferred to a Magistrate under section fifty-four, sixty-four, sixty-five, sixty-six, sixty-seven or sixty-eight.

Procedure in cases other than those of persons sent in custody by a Collector or Abkári officer.

70. In all cases in which complaint or information is preferred to a Magistrate of offences committed against this Act, not being cases in which persons are sent in custody by a Collector or Ábkári officer, the Magistrate shall issue a summons requiring the attendance of the person accused.

The rules contained in the Code of Criminal Procedure, for the trial of cases before a Magistrate, and for appeal against orders passed by a Magistrate, shall apply to trials under this Act.

Provided that no complaint or information of an offence against this Act shall be admitted, unless it be preferred within six months after the commission of the offence to which the complaint or information refers.

Punishment on second or subsequent conviction.

71. Whenever any person is convicted of an offence against this Act, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty provided for such offence, to imprisonment for a term not exceeding six months.

A like punishment of imprisonment not exceeding six months shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

Confinement in civil jail.

72. Every person imprisoned for an offence under section fifty-four, sixty-four, sixty-five, sixty-six, sixty-seven, or sixty-eight, shall be confined in the criminal jail, and every person imprisoned for an offence under any other section shall be confined in the civil jail.

Disposal of confiscated goods.

73. All things confiscated under this Act, except opium, shall be disposed of by the Collector by public sale.

Opium so confiscated shall be sent for examination to the Civil Surgeon of the station, and, if declared by him to be fit for use, shall be sent to the Government factories, or otherwise disposed of in such manner as the Chief Revenue Authority directs. If declared to be unfit for use, it shall be immediately destroyed.

Disposal of fines, &c., as rewards.

74. One-half of all fines levied from persons convicted of the unlawful manufacture of spirits, or of the unlawful sale or possession of spirituous or fermented liquors or intoxi-

cating drugs, and one-half of the proceeds from sale of all confiscated articles except opium, and in the case of opium confiscated and declared by the Civil Surgeon to be fit for use, a reward of one rupee eight annas for each ser, shall, upon adjudication of the case, be awarded to the officer or officers who apprehended the offender.

The other half of such fines and forfeitures, and the other half of the proceeds of sale, or in the case of opium as aforesaid, a reward of one rupee eight annas for each ser, shall be given to the informer.

Rewards where no fine is realized.

If in any case the fine or forfeiture is not realized, the Chief Revenue Authority may grant such reasonable reward, not exceeding two hundred rupees, as may seem fit; and such Authority may direct by general order what classes of Ábkárí officers shall receive rewards, and what classes shall have no title to share therein.

Fines undisposed of to belong to Government.

75. All fines levied under this Act, the disposal of which is not specially provided for, shall belong to Government.

Special rewards to informers.

But the Chief Revenue Authority may appropriate any portion thereof, not exceeding one-half, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

IX.—Military Cantonments.

Rules respecting the manufacture and sale of spirits, &c., in Military Cantonments.

76. Within the limits of any Military Cantonment, and within such distance from those limits as the Local Government in any case prescribes, no licenses for the manufacture of spirits, or for the sale of spirituous and fermented liquors shall be granted, nor shall the duties leviable upon such spirits and liquors be let in farm, unless with the knowledge and consent of the Commanding Officer:

and upon his requisition any license which has been granted, either by the Collector or by a farmer, within such distance or limits shall be immediately withdrawn.

Mode of making arrest or search within Military Cantonments.

77. In all other respects, the foregoing provisions of this Act shall have effect within such limits or distance:

Provided that, when arrest or search is to be made within the limits of any Cantonment, the Collector or other Officer authorized under this Act to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible.

X.—Miscellaneous.

Drawback on exportation.

78. A drawback of the duty paid as aforesaid on spirits manufactured after the English method, and exported by sea, to Aden or any port not situate in British India shall be allowed by the Collector of Customs at the port of exportation:

Provided that the exportation be made within one year from the date of the payment of duty under this Act, and that the spirits, when brought to the Custom House, be accompanied by the pass in which such payment is certified.

The amount of drawback to be allowed upon spirits for which duty has been paid shall be regulated according to the strength and quantity of the said spirits, as ascertained by such proof and gauge.

The quantity of spirits, for which credit is to be given in the settlement of any bond, shall be determined in the same manner.

No drawback on spirits exported to British Indian ports except Aden or shipped as stores.

79. No drawback shall be allowed on spirits exported to any port in British India except Aden, or on spirits shipped as stores.

Recovery of sums due under bond.

80. Any sum remaining due to Government upon the settlement of a bond executed according to the provisions of this Act, may be recovered by any process for the time being in force for the recovery of arrears of revenue due from farmers of land or their sureties, or by suit on the bond in any Court of competent jurisdiction.

Appeals from orders and sentences passed under this Act.

81. All orders passed by a Collector under this Act shall be appealable to the Commissioner in the usual manner under the rules in force relative to appeals from the orders of Collectors.

Powers vested in officers of the Opium Department.

82. In the districts in which the poppy is cultivated on account of Government, the Deputy Opium Agents and Sub-Deputy Agents shall exercise the powers conferred by this Act on Collectors, so far as the same relate to the suppression of illegal dealings in opium;

and the officers of the Opium Department shall exercise the powers conferred by this Act on Ábkárí officers for the seizure of illicit opium and the arrest of persons found in possession thereof, and in respect to such seizures and arrests, shall be deemed to be Ábkárí officers within the meaning of this Act.

SCHEDULE.

NUMBER AND YEAR.	TITLE OF ACT.
XXI of 1856	An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.
XXIII of 1860 ..	An Act to amend Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal).
X of 1864 ...	An Act to amend Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal).
XXVIII of 1864 ..	An Act to provide for the extension of Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal) to the provinces under the control of the Lieutenant Governor of the Punjab.
XXIII of 1868 ..	An Act to give validity to certain Abkárí Rules in British Burma.

STATEMENT OF OBJECTS AND REASONS.

The law relating to the Ábkárí revenue in Northern India is now contained in four Acts, XXI of 1856, XXIII of 1860, X of 1864 and XXVIII of 1864. In British Burma the law is in the form of executive rules to which Act XXIII of 1868 gave a temporary validity. The primary object of this Bill is to substitute one enactment for all these Acts and Rules.

The law has been re-arranged, and the wording here and there improved; but no change has been made in its substance otherwise than by the omission of a few sections dealing with matters sufficiently provided for by the Penal Code (XLV of 1860) and the Sea Customs Act (VI of 1863).

The Bill does not extend to the Lower Provinces of Bengal; and the power of the local legislature to deal from time to time with the details of the Ábkárí law will thus remain unimpaired.

J. F. D. INGLIS,

2nd January 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

No. 2 of 1871.

SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, JANUARY 14, 1871.

OFFICIAL PAPERS.

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GOVERNMENT OF INDIA.

HOME DEPARTMENT.

FAMINE IN SIND, AND MEASURES TAKEN FOR THE RELIEF OF SUFFERERS.

No. 116, dated 19th October 1870.

From— COLONEL SIR W. L. MEREWETHER, K.C.S.I. *and* C.B., *Commr. in Sind,*

To—His Excellency the Right Hon'ble the Governor and President in Council, Bombay.

I have the honor to submit for the information of your Excellency in Council the accompanying Report on the influx of destitute Marwarees into the Thurr and Parkur Districts, and of the measures adopted for their relief, forwarded by the Political Superintendent, Major Tyrwhitt, in compliance with the instructions contained in the 5th paragraph of Government Resolution in the General Department No. 1277, dated the 3rd June last.

2. Attached to the Report also are statements showing the amount sanctioned from Imperial and Local Funds for the relief of Marwarees, and the manner in which they have been expended.

3. I have, from time to time, kept your Excellency in Council informed of the measures which were being taken, by the transmission of copies of letters, memoranda, &c., reporting the proceedings of the Political Superintendent, a resumé of which is given in the accompanying Report.

4. In his 10th paragraph, Major Tyrwhitt states that he made his first Report (No. 457) to me on the 3rd December 1868, but here he is in error. On the 26th October 1868, he informed me of the great distress which prevailed in the desert, and even prior to that, as early as in September, I had heard of the destitute state of the people in those parts of Sind which are dependent on rain for their cultivation, and I requested that means for the employment of the sufferers should be suggested. The Collector of Kurrachee informed me that although in Kohistan the people would be impoverished, he did not anticipate

anything like a severe famine. Subsequent events have proved that Kohistan did not suffer like the desert, but fortunately for the latter tract of country Major Tyrwhitt did not allow the opportunity to pass, and as will be seen from the appendices to the Report very many useful works have been executed, and very many lives have been saved by the measures of relief adopted.

5. Government have in several resolutions been pleased to record their approval of the judicious arrangements made by Major Tyrwhitt in connection with the famine in his districts, and I trust that the interesting Report now submitted will place the excellent services of that officer in a still more favourable light. His activity in proceeding at the commencement of the calamity to satisfy himself of the actual state of all parts of his districts; his tact and judgment in dealing with those who could, but would not, work, and others who were willing to work but very ignorant of what was required of them; his discretion in the selection of works on which to employ this extra and peculiar description of labour, and the moral effect of his visit to those parts of his Superintendency where the cholera was raging most fiercely; all these facts prove him to be eminently deserving of the special notice of Government.

6. Of the excellence of his arrangements, and of the great care he took and caused to be taken to alleviate the sufferings of the poor creatures, I had full opportunity of judging during my tour last cold season, when nearly all the towns in which Marwaree fugitives were located, were visited. The sight of these poor people was, even then, after relief had been afforded for some time, most heart-rending. Old men and old women, with young children of all ages, were in the worst state of destitution—mere skin and bone; most of them covered also with sores, and all perfectly ravenous though they were receiving two fair meals a day. At Oomercote alone there were collected on the clear space between the town and the fort 247 human beings, not one of whom looked as if they could live another day. There were many others in a rather better state.

7. But I must not forget to mention those who laboured with Major Tyrwhitt so earnestly, so zealously, and so effectively in relieving suffering and averting death.

8. Lieutenant Mayhew deserves great credit for the able assistance which he rendered to Major Tyrwhitt from first to last, and for the energetic measures adopted by him when acting as Political Superintendent during the absence of Major Tyrwhitt on other duty at Kurrachee. A description of what he had to undergo during the latter period is given in paragraphs 24 to 28 of the Report.

9. To Doctor Williams, Superintendent of Vaccination in Sind, too much credit cannot be given. He set a noble example by volunteering his services and accompanying Major Tyrwhitt on his visit to the cholera-stricken towns in the Narra, and in the desert, where he afforded great relief to the sufferers.

10. Major Tyrwhitt has appended to his Report a list of the Native subordinates who rendered great assistance. There is no doubt that these officers worked hard and zealously to carry out the orders of their superior, and their cordial co-operation deserves marked commendation.

No. 512, dated 17th September 1870.

From—MAJOR G. TYRWHITT, *Political Superintendent, Thurr and Parkur,*

To—*The Commissioner in Sind.*

I have the honor, with reference to Government Resolution No. 1277 of 3rd June 1870, transmitted to me under your endorsement No. 786 of 16th June 1870, to furnish a full Report on the famine that has raged for two years in Thurr and Parkur, and Rajpootana generally, confining myself to that portion only of the great desert called the "Thurr and Parkur Superintendency," to the arrangements made to provide the numbers that flocked in to Sind across it,

with the means of living, by supplying them with work, and to the measures adopted to ameliorate suffering and to avert death.

2. The desert is a mass of huge sand-hills lying north-east and south-west resembling the troubled sea; it is most fertile when blessed with rain in plenty, affording excellent grazing for horned cattle and also for camels, that for the latter being of many kinds, and not to be equalled anywhere in the Province of Sind. The vallies are cultivated with the staple food of the district, namely, bajree, and the produce is good; wheat is also sown; such though is only the case when rain has fallen abundantly, and seasonably. On rain, it must be remembered, "Thurr and Parkur as well as Marwar" is entirely dependent, both for drinking and agricultural purposes, and when rain fails, the wells, which are very deep, varying from 200 to 320 feet, either fail in their supply altogether, or become perfectly salt. The area of Thurr and Parkur Superintendency is 15,000 square miles, and the population is about 225,000.

3. A good and seasonable fall of rain has not been known in the desert since 1861, and from 1865 to 1868 drought prevailed.

4. To the want of rain then this deplorable Famine must be attributed, and its prolongation to locusts.

5. In 1868 there was no rain; consequently there was again a failure of crops in Rajpootana, and in October of that year from reports and rumours it was clear that famine was inevitable. I saw plainly what would be the extent of the calamity, and directed that I should be kept fully informed of the state of things.

6. I will for the sake of clearness divide my report into two parts, namely,

The first advent of the fugitives; and

The second advent of the fugitives.

7. Under the first of these heads will be included all that happened and was done to alleviate distress between their first coming, and their departure on the commencement of the rains; this period extends from October 1868 to the end of July 1869.

8. And under the second head the same information will be given from the 31st July 1869 to the 31st July 1870.

FIRST ADVENT.

9. About the middle of September 1868, Reports were frequently received setting forth the state of the desert-crops, owing to the poor monsoon, and also regarding the state of Rajpootana generally, and stating that famine was raging there. I immediately gave directions for every possible inquiry to be made, and all information to be procured, and regular Reports made to me weekly. About the 20th of October 1868 large numbers of fugitives commenced crossing the border into Sind, *vid* Guddra, Harra, and Nuggur, moving on through the desert *vid* Mittee, Nawacote, Oomercote, Chachra and Nubbeesur, to the alluvial plains of Sind. It appeared at once necessary that some one able to arrange for, and see to, the wants of these people, and to prevent the spread of disease, if it existed among them, should be on the spot. Accordingly I, with my establishment, then at Hydrabad, hastened out to the desert, and made the first Report to the Commissioner in Sind on this subject, *vide* No. 457,* dated 3rd December 1868.

* Submitted to Government with Commissioner's memo. No. 1641, dated 14th December 1868.

10. I then sent out written instructions to all Native officials and Patels of villages, directing them to assist and see to the fugitives, and to give them shelter, but to keep them (for fear of disease being among them) outside, and at some distance from, the villages. To the merchants directions were given to keep on hand a goodly supply of grain to meet the demands, which request, I am glad to record, was freely and willingly complied with. I saw that large numbers of these people, the majority of whom were in good health, and possessing

fair strength, had no means of procuring a livelihood, as the requirements of the Zemindars and people of Thurr and Parkur did not meet the demand for labour, and I also perceived that it would be necessary for Government to supply the means for providing them with work. Accordingly, an application, on 24th November, was made (*vide* No. 448,* dated 27th November 1868) for a grant, which was at once sanctioned by Sir William Merewether.

* Submitted to Government with Commissioner's memo. No. 1641, dated 14th December 1868.

11. It was apparent from the first that the arrangements at the desert towns, other than Oomercote, could not with safety and satisfaction to myself be left entirely in the hands of the Native officials; not because I had any doubt as to their integrity, but simply on account of their inability, speaking generally, in cases of emergency to act promptly, and on their own responsibility. I therefore deemed it advisable to visit these places. Unfortunately I was unable to adopt this course at once, as my Assistant, Lieutenent Mayhew, was poorly and could not leave Hydrabad with me. However, he soon joined me, and I then set out and visited the greater portion of the desert, and made the necessary arrangements at the different towns, and returned to Oomercote on 29th December 1868. There I found the fugitives were far more numerous than when I left, and the Returns showed that very large numbers had passed on to Sind, and that many had remained at the different desert towns, and that large numbers were employed by the Zemindars in reaping their crops on the Thurr and Mitrow Canals.

12. Throughout the Superintendency numerous parties, varying from 50 to 200 in number, were employed on making new and repairing old roads, buildings and tanks, or levelling mounds around towns, watering road-side trees, in fact on every possible kind of work, the same being executed by those who were, according to their condition and health, able to work. Many of the fugitives possessed property in the shape of cattle and carts, but the majority, even on their first arrival, were totally without means of supporting themselves. Those who possessed cattle disposed of them, as soon as they could, to the residents in Sind, and frequently went partners with some one in the whole of their flock.

13. Up to the end of March 1869 large numbers of fugitives continued to flock across the desert from Rajpootana into Sind. Many (about 2,500) remained in this Superintendency, and arrangements were made to provide those who required it with work, or subsistence, on works. About this time upwards of 8,019 individuals were employed by Government, and upwards of 16,981 supported themselves either by their trade or by miscellaneous job work. Hundreds upon hundreds of camels daily passed across the desert for the purpose of transporting grain from Sind into Marwar, and it was not rare to see "Kuttors" (lines of animals) thus loaded numbering 300 camels.

14. About 14th of February 1869, the number of fugitives at Oomercote, Chachra, and Guddra had become so great that I was unable to find work for them in the vicinity of those towns, or the means of working them in the neighbourhood owing to the scarcity of water in the Thurr. I consequently made up my mind to clear the canals, or as many of them as I could, by Marwaree agency. I was fully aware that the cost would be far greater than if done by the residents themselves; still as the object of Government was to avert starvation, it did not take long to decide. Accordingly, party after party, varying from 50 to 300, including males and females of all ages, were despatched from the different towns in the desert, or directed, as soon as they entered the Superintendency, to Joodda, where the work was going on. In a very short time indeed the Joodda excavating party numbered upwards of 1,000 individuals, the largest muster being about 2,000. To superintend this work from the commencement I deputed my Assistant, Lieutenant Mayhew. Few would believe the difficulties to be overcome. The refugees were discontented and disinclined to work. They did not even know how to use the powra, and never had, I may say, any of them ever seen a canal, much less the mode of clearing one. They

could do nothing for themselves, and had to be provided with every imaginable thing, even water and grain, and the means of grinding and cooking the latter; and no little perseverance and patience was necessary (to say nothing of trouble and labour involved) in order to initiate them into the work. However by providing every possible comfort, and personally paying them, their confidence was at last gained, and within an incredibly short space of time the greatest content reigned, and the end sought was attained in a way altogether unanticipated by the Native officials and people who had witnessed the ignorance and indolence of the fugitives, on their first advent into these parts. Thus seven canals were cleared totally or partially in Thurr and Parkur, the number of miles being 36, and the total sum laid out in this manner Rs. 12,368-8, and the rate being Rs. 6-13-1 per 1,000 cubic feet, or Rs. 4-5-1 in excess of the ordinary prevailing rate; the cause being the weakly and sickly condition of the fugitives, and their ignorance regarding the work and the use of the tools they had to use.

15. The fugitives, though worn and wretched, were not unhealthy on their first appearance, and the mortality among them was not great. The sickness with which they were afflicted was chiefly brought on from exposure, such as diarrhœa, dysentery, fever, cold, cough, and asthma, and a number of cases of atrophy. These ailments greatly increased, and became more severe when the rain fell in December, and the result of course was more fatal. All sick were attended with great care at the dispensaries at Nuggur, Mittee, Oomercote, and Kipra; and all Kardars and Thannadars throughout the charge were supplied with quinine, and cough mixture, and light purgatives, together with instructions in the vernacular as to the way to administer them.

16. The mortality among the Marwaree fugitives was not (if everything is considered) great during the time included in the first advent; it is estimated that 700 or 800 deaths occurred.

17. On or about the 7th June 1869 there was an earlier and fair fall of rain in the desert, and all fugitives who were able commenced returning to their native country, and flocked into the desert again from Sind on their way back through Oomercote, Nubbeesur, and Nawakote, and left *viâ* Nuggur, Harral, Chachra, and Guddra. They had not gone far into the States across the Sind Eastern Frontier when they became aware of what we had before ascertained, and informed them of, namely, that the "rain-fall had not been as plentiful as in Sind, and not general." The idea among the poor wretches was that the British Government wished to detain them; consequently they placed no faith in the warnings which were given with the one object of averting disappointment, and inevitable distress, the country to which they were so anxious to return being in no better condition than when they had been compelled to flee from it.

18. The result of this obstinate return was, that before they had proceeded many miles from the border they met large numbers of their country people hastening towards Sind, and by them they were undeceived as to the state of their native land, and informed that there was no grain to be had even if they had the means of purchasing it; further there were no means of earning a livelihood, and above all, that the wells were dry or so brackish that the water was undrinkable.

19. Cholera was reported on the 7th of June 1869 to have broken out at several of the villages in the Nuggur Parkur Talooka, a portion of Thurr Parkur bordering on the Runn of Cutch, and partly separated by it from Palunpoor. It was undoubtedly imported by the fugitives from Marwar, who were returning in large numbers, and with them new comers also. It soon spread, and in a very short time appeared in the towns of Harral, Kainsur, Chachra, Guddra, and Nubbeesur, and on the 14th July 1869 at Oomercote. Everything that was possible for man to do from the first was done. The Civil Surgeon at Hydrabad, Dr. Holmsted, was applied to for such instructions and advice as he might deem of use both as to quarantine, conservancy, and treatment of persons affected

with cholera. These instructions were, on receipt, carefully translated into the vernacular, and each Kardar and Thannadar, as also every Hospital Assistant in the charge, furnished with a copy. Medicines were procured, both ordinary and patent, and distributed throughout the Superintendency among all the officials, with plain and clear instructions regarding their use. But all exertions and precautions appeared to be of slight use. The cholera spread, and worked its way through the desert, and the mortality was very great, being estimated at fully 1,100 souls, the number attacked being 2,500; and this I am confident from inquiry personally made is below the number, notwithstanding that the number of persons attacked, as gathered from the Reports* in Sind, is said to be 1,354 and the deaths 738. The people refused, and objected to our mode of treatment, and declined the medicines when offered. I proceeded into the districts myself immediately the cholera spread, and was accompanied voluntarily by Dr. Williams, Superintendent of Vaccination in Sind, and we together visited numerous villages in the desert, administering medicines and comfort to those affected, and paying particular attention to the cleanliness of towns and conservancy generally. Application was made to the Deputy Inspector General of Hospitals in Sind, Dr. Mahaffy, for assistance in the way of extra Hospital Assistants and medicines, and I feel obliged to him for the assistance he was (after great difficulty) able to give me, and the alacrity with which it was rendered. Doctor Williams and I remained in the districts until the end of August. The cholera no doubt was checked by the heavy rains, and it was over before we left for Hydrabad.

* *Vide* Dr. Williams' Report of 31st March 1870.

20. Rain fell in abundance on and after July 19th, and all fugitives both in Sind and Thurr and Parkur, who were able to do so, returned to their homes, but in Thurr and Parkur about 2,000 souls remained, many of whom through weakness were unable to travel; some of these were in a condition to do light work, with which they were provided; others were supported gratis. It must be remembered that the people of the desert are, I may say, entirely dependent on their cattle, of which every one possessed a large number, but of these fully two-thirds had died from drought during the four years it prevailed. Thus the people of Thurr and Parkur, like those of Marwar, were penniless.

SECOND ADVENT OF THE FUGITIVES.

21. As above stated rain fell most copiously on and after the 19th July. The prospects were most promising, and we thought we had seen the last of the famine, but in this hope we were doomed to be disappointed. Rain had fallen in a manner never before known in the memory of man. It was abundant, frequent, and seasonable. Cultivation was much extended, and every soul believed the country was at last favoured, and that want would soon be a thing of the past. But on the 15th of September 1869 *locusts* appeared. From that date up to the end of February 1870 they never left the country, but bred there. Although every possible expedient was resorted to by the people for their destruction, and numerous methods for the same circulated by the Commissioner in Sind, all was useless. The country was for miles and miles carpeted with these pests. In short to prevent the destruction of crops in a country infested with incalculable myriads is not in the power of man. As before stated, these enemies to cultivation appeared in the Thurr and Parkur Superintendency on the 15th of September 1869, and never left it until after the rubbee had been reaped. The crops of bajree and til were totally destroyed, cotton was greatly injured, but rice was not touched by them, owing to their fear of the water. The assessment on rain crops (bajree and til) had consequently to be remitted *in toto*; but to that description of crop cultivated on irrigational works, the damage done was not so great, though fully two-thirds of those crops were destroyed. The total amount of remissions in this Superintendency granted, owing to destruction of crops by locusts, was Rs. 72,080-11, or per cent on the entire land revenue.

22. Then owing to the locusts the prolongation of the famine in Marwar is to be attributed, for, be it remembered, the whole of Rajpootana was infested by locusts, and devastation by them there as entire as in any part of Sind.

23. Such a season as that of 1869 is not in the memory of the oldest resident of the Thurr, both as to rain and calamity of various kinds, and it will be for ever memorable.

24. About the middle of September, the "second advent" commenced. Hundreds and hundreds of emaciated and starving wretches flocked across the desert, *viâ* Guddra, Oomercote, Chachra, Harral, Nuggur, Nawacote, and Joodda into Sind. This time they did not enter Thurr and Parkur in the orderly manner they did on their first coming. The hardships and exposure they had undergone during the year previous had told sadly on them. They had lost everything they possessed previous to the abundant monsoon, which would have saved and restored comfort to thousands had not the country swarmed with locusts.

25. The poor wretches were dreadfully emaciated, and hundreds through exhaustion fell, and died where they fell, there to be devoured by the birds, wild dogs, jackals, &c.

26. All along the roads the corpses of these wretched people were to be seen. The sight was heart-rending and revolting. The rush during the months of October, November, and December was great. The poor starving wretches were ravenous, and almost driven to desperation, seizing and devouring whatever they could lay their hands on. All that human aid could do was done, but with little effect, for nearly all of the fugitives were in such an extremely emaciated state that death seemed pictured in their faces.

27. Instructions were again sent forth, immediately on the state of things being known, to all the Kardars, Thannadars, and others, as well as to the Patels of all the villages which had not been deserted to give every assistance in the way of food, &c., to the fugitives, in order to enable them to reach the large towns where they could be sheltered from the cold and fed, and to inter all corpses; and it is with the greatest satisfaction I record that on all sides they were most willingly, and compassionately responded to.

28. During the crisis my Assistant, Lieutenant Mayhew, was Acting Superintendent of Thurr and Parkur, and saw that the instructions issued both by me and himself were carried out; for which purpose as well as to secure the interests of Government, he visited the whole of the desert in November, travelling entirely alone (*see* Reports Nos. 495 and 523 of 26th November and 23rd December 1869), without even a servant. He inspected the crops and decided on the necessity for total remissions, which suggestion was approved of by Sir William Merewether. The arrangements made for the fugitives I will now record were both admirable and creditable.

29. During the first advent those who were unable to work received money wherewith to buy the necessaries of life, and this was found to answer fairly; but the state of things on the second advent was very different. The people had suffered long and intense hunger. They clutched the money, and instead of procuring food with it, they hoarded it in the hopes that they would soon return to their homes; while they endeavoured to live on berries, leaves, grass seeds, and the bark of trees, which they made either into soup or bread according to circumstances; the result was death from dysentery or diarrhœa. Some other method had consequently to be adopted, and grain was substituted. But even this did not answer, for they collected and sold it to the bunyas at a reduced rate, or sometimes bartered a portion of it for til and goor (junjelly and molasses), which they mixed together in water and drank. At last it was decided that cooked food should be given to them, but a separate choopatty could not easily be made for each person, and moreover their stomachs could not digest such food. Dr. Mahaffy was therefore asked to suggest what des-

cription of food would be best. With this request he kindly complied, and his instructions were carried out (see copy No 1243 of 1869, attached). Large caldrons were purchased, and the food prescribed cooked, and dealt out to the fugitives morning and evening at the towns as per margin, and this course is still adopted at the towns where all these people—for economy's sake, and in order that the expenditure may be watched and checked more easily—are collected.

Oomercote.	Mittee.
Chachra.	Nawacote.
Nuggur.	Nubbeesur.

Oomercote.
Chachra.
Nuggur.

30. At the seven towns marginally noted roomy landees were erected to shelter these poor people from the cold, which in November, December, and January is intense, and the floors of these sheds were strewn with a warm and soft cotton-like shrub called "Bhoo," abounding in the desert, and with the leaves of which the Natives themselves stuff their pillows. In short everything that possibly could tend to alleviate distress and to afford comfort was done.

Oomercote.	Mittee.
Chachra.	Joodda.
Nawacote.	Nuggur.
Nubbeesur.	

31. The proportion of the fugitives who entered Sind in 1869 and 1870, who were able to do work, even of the lightest description, was very small indeed, consequently they had to be supported gratis; and the total sum expended under this head alone in 1869-70 is Rs. 19,333-15-7 against Rs. 705 9-7 in 1868-69.

32. After the heavy rains, fever, chest and bowel complaints prevailed. Everything was done for the sick; medicines were distributed to the Native officials, who were most attentive and kind to the fugitives, but the mortality was nevertheless very great indeed.

33. The greatest economy was practised. The dead were buried in deep trenches without shrouds, but with due respect; this was a work of itself; for although these people, as before stated, were collected together in the vicinity of towns, where every care and attention was bestowed on them, many of them would still stray away, to be found dead in all directions.

34. The people of the desert have suffered greatly, but their condition now even is not to be compared with that of the Marwar fugitives. True they have lost their "all," chiefly consisting of cattle, to keep which alive during the four successive years of drought they pledged or sold the ornaments of their women and children, and all to no purpose, for their cattle died, and they were left penniless. However, they were comparatively strong and able, and they either cultivated on the canals in Sind or managed to earn a livelihood in some other way. Those of the desert people who suffered most were the Bheels and coolies of Nuggur Parkur. They could not be prevailed upon to leave the rocks, and they, though hard-working and good cultivators, were destitute, and required assistance just as much as the fugitives.

35. So bad was the state of things at Nuggur Parkur, that frequent Reports were rendered by the Kardar, Cazee Faiz Mahomed, conveying the expression of his fears that if something were not speedily done, either by the Native merchants themselves or by Government, the whole population might any day be in a state of starvation. Communication with Nuggur by post being quick, further information was called for, on receipt of which I came to the conclusion that the importation of grain by Government could not longer be delayed, as there were only 77 maunds in the town of Nuggur itself. I accordingly addressed the Commissioner in Sind, who, by return of post, concurred with me, and authorised me to take the necessary steps.

36. Inquiries were made personally, and by wire; the Collector of Ahmedabad, the Political Agent of Palunpoor, were addressed, and inquiries made at Oomercote, Joodda and Hydrabad. It was decided at last that it would be

the most expeditious and economical way to purchase grain at the Joodda Bunder (tail of Nusseerwah). Accordingly this was done. One hundred kerars or 2,250 maunds* were procured and despatched with all speed to Nuggur, where it was sold at the ruling rates, 5½ seers or 11lbs. per rupee.

* 22½ mds. per kerar.

37. The total cost of the grain, including conveyance and other contingencies connected with the storage and sale of it, amounted to Rs. 12,602-2-8, and the sum realized by the sale was Rs. 8,675-0-7, showing a loss to Government of Rs. 3,927-2-1.† This was of course to be expected, and could not have been avoided. The interests of Government were closely watched, as they have always been.

† As per bill attached for sanction.

38. It is estimated that during the years 1868-69 and 1869-70, 35,000 souls have entered the Thurr and Parkur Superintendency, of whom about 15,000 have passed on to Sind, where they have found work, or have been supported by private charity, or at the expense of the State. Of the remainder, numbering 20,000, or thereabouts, some have found a living in these districts by their trades, or by working as labourers in the fields, or on Public Works, while others have been supported by charity.

39. As before stated, the estimated number of fugitives that passed into the Great Desert from Marwar during 1868-69 and 1869-70 is fully 35,000. The mortality during the first year was slight, but during the second very great indeed. It was impossible to obtain accurate returns of deaths throughout the whole district; but from personal observation and from the daily reports received from the large towns, such as Chachea, Nuggur, and Oomercote, for 1868-69 and 1869-70, I should say that, including cholera victims, fully 4,550, or 18 per cent. of the entire number died.

40. It was no easy matter to find work for large numbers of half starved sickly people, and when work was provided, it was no easy task to teach them how to set about it; it was even sometimes necessary to induce them to work. It was also necessary to take care that those who were able to do light work should not remain idle, the subterfuges being numerous. Some of the work done by Marwaree labour will probably not be productive of any lasting benefit, but on the other hand many necessary, useful, and reproductive works have been carried out by them, under great difficulties, which will be apparent when I repeat that the working parties had to be provided with food, with the means of cooking it, and with water, all of which had to be conveyed on camels, in some instances to a distance of three or four miles.

41. Attached are clear and concise forms‡, setting forth the total amounts laid out from Imperial funds, both for works and for subsistence, each being shown separately. I have also appended an abstract of the whole, and a recapitulation of that abstract.

‡ B I and B II.

42. The money allotted from local funds, and the manner in which expended is also shown. A sum of Rs. 1,000 for charity, given by the brother of the late Mr. Jaffir Sillaman, has also been expended.

43. The total sum disbursed on Famine Relief Works, and subsistence, including local funds, amounts to Rs. 1,14,785-6-3.

44. Large numbers of fugitives were employed by the Executive Engineer in charge of the Lower Narra Irrigational Works at my suggestion, and the sum laid out in clearing canals and jungle amounts to Rs. 9,342-5-11, and the total number of persons thus employed is estimated at 3,255. A detailed statement of the above expenditure is attached, supplied by the Executive Engineer.

45. Many little children became orphans, and were entirely destitute and friendless, and I arranged that they should be placed under the Patels of the different villages, and that they should be supported by Government. They at one time numbered 125, but when it was decided that they should all be

located at Oomercote, 47 boys and 24 girls were mustered (some of the remainder had died, and others were claimed). I had these children nicely clothed, and a separate landee was erected for them within the school compound at Oomercote, where now 45 orphans (15 girls, 30 boys) are being taught to read and write. These orphans will (unless they are claimed) be looked after by me until they are fit to enter the world and support themselves.

46. I desire to bring to the notice of Sir William Merewether the good services of the officers whose names are mentioned in the list marked A. I would specially mention those as per margin. These officers displayed great energy, firmness, and courage during the cholera epidemic, and gave me great satisfaction also in the manner they worked, and exerted themselves to afford comfort to those so much requiring it, and to alleviate distress. Mr. Faiz Mahomed and Mr. Bulwuntrao had harder work than any, and these again I would most strongly recommend to Government as deserving servants.

Mr. Moolram.
" Faiz Mahomed.
" Luchasing.
" Tilloomul.
" Bhickajee Prub.
" Bulwuntrao.

47. Again the accounts have given not a little trouble, and Messrs. Millar, Hassamul and Manickrai have given me the greatest satisfaction in that department.

48. I am glad to record that though crime of every kind has been most rife in Foreign States, and life has been lost, it has only very slightly increased in the country under my superintendency; and that with the exception of two cases of "voluntarily causing hurt in the commission of robbery," the only description of crime which has prevailed, or in which an increase is observable, is "cattle lifting." Robbery has been almost unknown in this charge for the past ten years, and not a single case of the kind has occurred during the last seven years.

49. I regret the delay in sending this report, so frequently expedited, but I trust that it will nevertheless meet with your approval. The delay was caused by the non-receipt of the accounts for July.

Extract, paras. 3, 4, and 5, of letter No. 1243, dated 23rd October 1869, from the Deputy Inspector General of Hospitals in Sind.

"*Para.* 3.—The arrangements made regarding sick people who may be found on the road are everything that could be wished, and I will direct the Apothecary at Oomercote and the Hospital Assistant about to proceed to the districts to supply the Thannadars with the fever medicines and full explanation regarding their use.

"4.—I much fear that unless food is liberally provided (medicines will be f little use.

"5.—If rice is procurable in the districts, a supply of it kept cooked, mixed with a small quantity of dall, say one lb. of the former to two ounces of the latter, with sufficient allowance of salt, would, in my opinion, be the food best suited for the exhausted and the weakly. I would recommend a small allowance of ghee, but I doubt much if the funds at your disposal would allow of your providing it."

Dated 17th September 1870.

From—MAJOR G. B. TYRWHITT, *Political Supdt. Thurr and Parkur,*

To—The Commissioner in Sind.

In continuation of my report No. 512 of 17th instant, I would add as follows.

2. July and August are the months in which we look for rain in the desert, and I may say that, with the exception of the Deh of Nuggur Parkur, the fall has been but slightly better than no rain at all. In parts of the desert

no rain has fallen at all, and where it did, only sufficient to enable the plough being worked and to cause the seeds to germinate and spring up a few feet. The Desert Kardars all report the crops to be drying up, and even those in the Nuggur Deh will not give an average yield unless rain falls shortly.

3. Grass is reported again to be scarce owing to the scanty and not general rainfall.

4. Locusts have made their appearance three times in Thurr and Parkur superintendency, but have done as yet no damage.

5. During the month of August, the number of fugitives was very small indeed, but those receiving subsistence had not decreased, while those on works—gathered from the returns last received—numbered only 564 men in all.

Vide report No. 466 of 2nd September 1870.

6. No rain has fallen worthy of note in Rajpootana, and the crops are stated by the fugitives to be drying up, who have for a third time commenced entering the desert from the east. They are reported to be, generally speaking, weak, and in very few instances fitted for work. They do not, however, remain in Thurr and Parkur, but pass on into Sind, receiving food if necessary. The total number of new comers during the month of August was 422, of whom 122 only remained in Thurr and Parkur.

7. Grain is not cheaper, and in Sind is much dearer than at this time last year.

8. The famine in Rajpootana is not over, and drought again prevails. The fugitives are returning, and further assistance will be required both in the shape of money for works and subsistence, the sum on hand on 31st July 1870 for the former being Rs 5.961-10-3, and for the latter Rs. 702-13-4. The expenditure for the month of July 1870 under the latter head was Rs. 1,101-14-3; of this Rs. 379-12-7 was disbursed, the balance will be paid from the Rs. 3,000 lately sanctioned.

Rs. 10,000 sanctioned for Public Works, 7,000 for subsistence.

9. The health of the fugitives is good at present; a short time ago a few cases of measles appeared, but from it they are now free.

No. 1417, dated 19th October 1870.

Endorsed by the Commissioner in Sind.

True copy, with statement, submitted to Government, in continuation of this office endorsement No. 416, dated 19th instant.

2. There can be no doubt that help on a large scale will have to be given to save life, and the Commissioner begs that the sanctions already asked for may be passed at an early date.

No. 2896, dated 28th November 1870.

RESOLUTION—By the Government of Bombay, Genl. Dept.

READ—

Letter from the Commissioner in Sind, No. 416, dated the 19th October 1870—Submitting, with his remarks, report on the influx of destitute Marwarees into the Thurr and Parkur Districts, and of the measures adopted for their relief, forwarded by the Political Superintendent in compliance with the instructions contained in Government Resolution No. 1277, dated the 3rd June last, with statements showing the amounts sanctioned from Imperial and Local Funds for the relief, and the manner in which they have been expended.

Memorandum from the Commissioner in Sind, No. 1417, dated the 19th October 1870—Forwarding, in continuation with the above, further report, with statement, of expenditure submitted by the Political Superintendent of Thurr and Parkur, with the expression of his opinion that help on a large scale will have to be given to save life, and requesting that the sanction already asked for may be passed at an early date.

RESOLUTION.—During the two years under report, it is estimated that 35,000 destitute Marwarees entered the Thurr and Parkur Districts, and that of these immigrants 18 per cent. perished from starvation and sickness. These figures

indicate the extent of the task Major Tyrwhitt and his Assistant, Lieutenant Mayhew, had before them,—a task which, as the interesting though painful report now before Government shows, was confronted with zeal, energy, and judgment, and with self-disregarding personal devotion.

2. Government have already recorded their sense of the labors of Doctor Williams and other officers during the outbreak of cholera; and His Excellency in Council has now the pleasure of acknowledging the services of the Native subordinates mentioned* by Major Tyrwhitt, and of those who helped the wanderers on their way to the large towns.

*Messrs. Moolram, Faiz Mahomed, Luchasing, Tilloomul, Bhikajee Prub, Bulwantrao; also Messrs. Millar, Hassanmul, Manikrai, and Kumeeso.

3. It is stated that the total sum disbursed on Famine Relief Works and subsistence, including Local Funds, amounts to Rs. 1,14,785, in addition to which Rs. 9,342 were expended on canal and jungle clearances, and a further sum of Rs. 1,000 was charitably contributed by the brother of the late Mr. Jaffer Sulliman.

4. It will interest Government to receive information from time to time of the settlement in life of the 45 orphans now at Oomercote.

5. The thanks of Government are due to Dr. Mahaffy for the assistance acknowledged by Major Tyrwhitt.

6. Sir W. Merewether's proceedings throughout the emergency have the entire approbation of the Governor in Council.

7. Government have already disposed of the supplement to this report, and these papers may also be placed at the disposal of the Press.

8. Copies of these papers should be sent to the Government of India and the Secretary of State.

No. 92, dated 6th January 1871.

From—A. O. Hume, Esq., C. B., *Offg. Secy. to the Govt of India*, Home Dept.,

To—*The Acting Chief Secretary to the Government of Bombay.*

In reply to your letter No. 2966, dated the 5th ultimo, I am directed to state that the papers therewith forwarded, regarding the famine and the measures taken for the relief of sufferers in Sind, have been perused with much interest, and that the Governor General in Council desires that the acknowledgments of the Government of India may be conveyed to Major Tyrwhitt and the officers who co-operated with him.

2. The report and orders will be published in the *Gazette of India.*

GOVERNMENT OF INDIA

FOREIGN DEPARTMENT.

CORRESPONDENCE RELATING TO THE DEATH OF SIR HENRY DURAND.

No. 1 A, dated 1st January 1871.

From—T. H. THORNTON, ESQ., D. C. L., *Secy. to the Govt. of the Punjab,*

To—*The Secretary to the Government of India,* FOREIGN DEPT.

My telegram of this day's date, to the address of the Private Secretary to the Viceroy, will have informed the Government of India of the serious accident which happened to Sir Henry Durand yesterday evening, the 31st ultimo. I have now the honor to report the particulars of this most lamentable occurrence.

2. At about five in the afternoon, His Honor left camp for the purpose of visiting the outpost garden and town of Tank. Having inspected the outpost on foot, he proceeded on one of the camp elephants in a howdah with the Nawab of Tank, a chuprassie being on the back seat. The son of the Nawab was in advance on horseback to show the way. On another elephant, on a seated pad, were Brigadier General Keyes, Commanding the Frontier Force, Lieutenant Colonel Graham, Commissioner of the Derajat Division, Colonel Maclagan, R. E., Secretary to Government, Public Works Department, Major Black, Military Secretary, and Lieutenant Colonel Kennedy, Commanding the 2nd Punjab Cavalry.

3. The Lieutenant Governor having inspected the garden, proceeded to the entrance of the town. This consists of an outer gateway leading into a covered square enclosure, out of which a second gateway, at right angles to the first, leads into the main street. Both gateways are flat-topped with wooden lintels. The outer gateway is of sufficient height to allow an elephant and howdah to pass, but the second gateway is considerably lower, and from the outer to the inner gateway the ground rises.

4. The Lieutenant Governor's elephant passed, without difficulty, the outer gateway into the square enclosure, followed, at a distance of about 30 feet, by the second elephant. The officers on the second elephant saw that the second gateway appeared too low, and did not suppose that His Honor had any intention of passing through it. After a short pause, however, His Honor's elephant proceeded, and then, before any warning could be given, a crash of breaking howdah was heard, as the elephant passed through the inner gate. The officers on the second elephant got down quickly, and found Sir Henry Durand on the ground, just beyond the inner gateway, lying on his face with blood profusely streaming from his nose. The Nawab was still on the broken howdah with his head thrown back on the back of the seat.

5. Sir Henry Durand was immediately conveyed on a charpoy to camp. On the way he groaned heavily and appeared quite insensible, but occasionally raised both arms a little, with a short rapid movement to his face. Dr. Skeen, the Medical Officer in charge of the Camp, and Dr. Holmes, of the 1st Sikh Infantry, were promptly in attendance, and it was discovered that Sir Henry's lower extremities were paralysed, his arms partially so, and that there was a contusion on his head. After a short interval, he was able to speak, but not connectedly. During the night His Honor dozed, and towards morning fully recovered his consciousness, and was able to take liquid nourishment.

6. At about 9 o'clock this morning, Dr. Courtney, Civil Surgeon of Dera Ismail Khan, who had been summoned over night, arrived, and the three medical officers held a consultation, and recorded a bulletin, copy of which is annexed.

7. The Nawab of Tank received a contusion on the back of the head and neck, and has had one of his ribs broken, but is not believed to be very seriously injured.

8. The chuprassie on the back seat of the howdah can give no connected account of the occurrence, being himself struck on the head, and having no recollection of seeing what had happened to Sir Henry Durand and the Nawab. The mahout states that he was proceeding cautiously being doubtful whether the height of the gate was sufficient to admit the passage of the elephant. Finding the ground rise he tried hard to stop the elephant, but at that moment the howdah came in contact with the top of the gateway, or with the beam which supports the roof of the enclosure between the two gateways, whereupon the elephant being frightened made a rapid movement forward which it was impossible to control.

9. Two natives, who were in the gateway at the time, state that Sir Henry Durand, in trying to avoid being crushed by the lintel of the gateway, rolled off the howdah on to the side of the elephant, and thence fell forward striking a low mud wall on the right of the gateway as he fell.

10. Sir Henry Durand himself is not in a state to be questioned minutely on the subject, but he has stated that on seeing that the gateway was too low, he and the Nawab tried to crouch down in the howdah, but the howdah crushed in upon him, and he was thrown out upon his back.

11. Such are the details of the occurrence, which it has been my painful duty to have to report. Long ere you receive this communication, the telegraph will probably have made you acquainted with greater certainty of the probable results.

Report on injury received by Sir HENRY DURAND *on the* 31*st December* 1870 *at Tank, Dera Ismail Khan District.*

Received a very serious injury of the spine by a fall from an elephant, by reason of which his lower extremities and lower half of the body are completely paralysed, and the upper extremities partially so. Right eye also affected.

Consider that he lies in a most precarious state. and that his recovery, should it take place, will, in all probability, be slow and tedious.

A. SKEEN, M. B.,
In medical charge of Camp.

S. C. COURTNEY, *Surgeon,*
2nd Punjab Cavalry.

A. P. HOLMES, M. D.,
Assistant Surgeon, 1*st Sikh.*

No. 2A, dated 1st January 1871.

From—T. H. THORNTON, ESQ., D. C. L., *Secy. to the Govt. of the Punjab,*

To—*The Secretary to the Government of India,* FOREIGN DEPT.

In continuation of my despatch No. 1A of this day's date, I have to announce with deep regret that Sir Henry Durand died at 8 o'clock this evening.

2. At 2 o'clock he became worse, and at 5 o'clock no hope of his recovery remained, but he retained his faculties to within half an hour of his death.

3. Annexed is a copy of the medical officer's report.

Dated 1st January 1871.

From—SYDNEY C. COURTNEY, *Surg., 2nd Punjab Cavy., and* A. SKEEN, M. B., *Asst. Surg., in Medical Charge of Camp,*

To—The Secretary to the Government of the Punjab.

We have the honor to report the fatal result of the accident met with yesterday by Sir Henry Durand, who died this evening shortly before 8 P. M.

We are of opinion that death was due to a severe injury of the lower cervical portion of the spinal cord, which resulted in almost complete palsy of all parts of the body except the head and diaphragm.

The immediate cause of death was coma from failure of breathing induced by paralysis of the respiratory muscles.

Sir Henry retained his faculties till within half an hour of his death.

A *post-mortem* examination was not made, it being thought unnecessary by the Surgeons, and not desired by the family of the deceased.

No. 3A, dated 2nd January 1871.

From—T. H. THORNTON, ESQ., D. C. L., *Secy. to the Govt. of the Punjab,*

To—The Secretary to the Government of India, FOREIGN DEPT.

In continuation of my despatch of yesterday, the 1st instant, I have the honor to report that this day Major Munro, Deputy Commissioner of Dera Ismail Khan, held an official enquiry into the circumstances attending the death of the late Sir Henry Durand. It was attended by Mr. Egerton, Financial Commissioner, myself, and others, and during a portion of the time, by Captain Prinsep, His Honor's A. D. C.

2. The depositions taken were those of the Nawab of Tank, who was seated by His Honor at the time of the accident, and has himself suffered injury; of the orderly chuprassie who sat on the back seat of the howdah; and the mahout who was guiding the elephant; of Lieutenant Colonel Graham, Commissioner of the Division; Brigadier General Keyes; Colonel Maclagan, R. E., and the second mahout, who witnessed the accident from the second elephant; of two bystanders who were at the time in the left corner of the covered enclosure, and of one standing a few paces from the gateway on the town side, all taken on the spot; and of the two medical officers in attendance on His Honor.

The elephant also was caused to pass through the gateway with the same howdah in which His Honor was sitting, in the presence of the investigating officer.

3. I annex copy of the depositions and of the finding of the Magistrate, also a rough plan of the locality drawn by Colonel Johnstone, C. B., of the Survey Department. Major Close, of the 1st Sikhs, has further prepared a pencil sketch of the scene of the occurrence which will be forwarded by to-morrow's post.

4. It will be seen that the account of the occurrence as elicited from the depositions is substantially the same as that given in my letter of yesterday.

Statement and deposition of Assistant Surgeon A. SKEEN, M. B., *in medical charge of the Camp of His Honor the Lieutenant Governor of the Punjab, taken in Camp at Tank, on Monday, the 2nd January* 1871.

The cause of His Honor Sir Henry Durand's death was coma, resulting from paralysis of the respiratory muscles, caused by a severe injury to the lower portion of the cervical region of the spine, as described more particularly in the report put in yesterday.

Question by Mr. Egerton.—Was there anything in the appearance of Sir Henry Durand's body to lead you to a conclusion as to how the injury had been caused?

Answer.—The contusion on the right forehead might indicate that the head had been thrown violently backwards, sufficiently so to endanger the portion of the spine injured. There was no contusion on the back of the head, or neck, or on any part of the body excepting a slight bruise on the right wrist.

Question by Mr. Thornton.—Did Sir Henry Durand during your attendance upon him make any statement to you regarding the circumstances of the accident?

Answer.—Without being able to give the exact words, I will give the substance of what Sir Henry stated to me.

"We were coming along from the Nawab's garden on an elephant towards camp, taking on our road the native city. In entering the city there are two gateways: the first was passed safely, and the second was too low to admit of our passing through in a howdah. It was in the dusk of the evening, and I did not see it until we got close up. The elephant passed through the archway, and I was caught on the head by the circle, and thrown backwards over the howdah." On asking him how he fell, Sir Henry replied, "I must have fallen on my back and shoulders."

The above statement was made by Sir Henry Durand about 9 A. M. of the 1st January.

CAMP TANK,
The 2nd January 1871.

(Sd.) A. A. MUNRO,
Deputy Commissioner.

Question by Mr. Egerton.—Did you hold a *post-mortem* examination of the body?

Answer.—No, for the reasons explained in the report by Dr. Courtney and myself.

The 2nd January 1871.

(Sd) A. A. MUNRO,
Deputy Commissioner.

Statement and deposition of Surgeon S. C. COURTNEY, *Civil Surgeon of Dera Ismail Khan, taken in Camp at Tank, on Monday, the 2nd day of January* 1871.

I quite concur in the statement made by Dr. Skeen as to the cause of Sir Henry Durand's death, and I think it is quite possible that the injuries were received in the way suggested by him. The report referred to by Dr. Skeen, as sent in yesterday, was signed by us both.

I would also suggest that the injury to the neck might have been caused by a fall on the head, and on the ground, from the elephant.

CAMP TANK, *The 2nd January* 1871.

(Sd.) A. A. MUNRO,
Deputy Commissioner.

Statement and deposition of MAHOMED SHAHNEWÁZ KHAN, *Nawab of Tank, taken in Camp at Tank, on Monday, the 2nd day of January* 1871.

I was directed to attend His Honor the Lieutenant Governor on the afternoon of Saturday, the 31st ultimo, at his tent. After the interview His Honor said he wished to see my garden. I was directed to take my seat on the elephant by the side of His Honor, who mounted after inspecting the military outpost. I declined at first, saying it would seem impertinent on my part to seat myself beside His Honor. The Lieutenant Governor insisted upon my taking a seat by him in the howdah. The Commissioner, Colonel Graham, was standing by at this time. I asked Sir Henry whether he would first see the garden or the town. He replied "the garden first." You had informed my son Akbar Khan in the morning that His Honor proposed visiting the garden in course of the afternoon on an elephant. I had given instructions that one of the gates should be thrown down to admit of the easy entrance of an elephant. After entering the garden we proceeded towards the other end. His Honor, seeing some buildings at that end, asked if that was part of the town; I replied "no, these are some of the tombs of my family." Returning from that quarter we approached another gate of the garden which was pronounced too small for exit. The man who sat behind us on the elephant—a servant, but not the mahout—said it would not do to attempt that gate.

Proceeding onwards we left the garden by the same gap by which we entered. The gate at the south end of the town was in view, and His Honor said "let us go into the town." On approaching the gate I said to His Honor "the gate appears too small for our passage." Whether His Honor understood or heard me properly I cannot say, but it seemed as if he hadn't. I repeated in a louder voice that he ought not to attempt passing through the gate. As we got nearer the gate, twice again did I repeat that the gate would not admit of our passage. The mahout, raising the iron instrument with which he directed the elephant's course, seemed to be measuring the first gate. He, the mahout, touched the beam with the instrument, and the elephant passed inside the outer gateway. Whether from the sound of the iron instrument touching the beam or from some other cause I cannot say, but at the moment of entering the enclosure between the gates the animal appeared to quicken its pace. Remembering that the inner door-way was lower than the outer, and that on previous occasions of elephants passing through, when my family possessed two or three of these animals, we had sometimes to bend the head in passing under the inner gateway, I bent my head forward to prevent the possibility of my turban being rubbed off; I did not think there was danger of my head touching the beam. It was rather dark within the gateway at the time. There is a beam across the roof in the centre, and I should have said that I meant to save my turban from being rubbed off by coming in contact with that beam. Immediately after this I felt an extreme pressure along my back from the neck downwards and became quite insensible. I can give no account of any thing that happened after this either to myself or to His Honor the Lieutenant Governor, who had been sitting to my right in the howdah. A little afterwards I came to myself. I did not hear the Lieutenant Governor give any orders to the mahout on entering the outer gateway. There is space enough between the two gateways to admit of the elephant turning round. The mahout tried to turn the animal round but failed. I am not aware that either of our heads touched the centre beam of the roof. The elephant appeared to quicken its pace immediately

after entering the outer gate. I did not hear either the mahout or the chuprassie who sat behind say that we should not proceed. His Honor said nothing after we entered the enclosure between the gates, nor have I any recollection of how he sat from that time.

CAMP TANK, *The 2nd January* 1871. (Sd.) A. A. MUNRO, *Deputy Commissioner.*

Statement and deposition of Brigadier General KEYES, C. B., *Commanding the Punjab Frontier Force, taken in Camp at Tank, on Monday, the 2nd January* 1871.

On the evening of the 31st December 1870, I accompanied His Honor the Lieutenant Governor of the Punjab to inspect the outpost at Tank. On leaving the post, we found two elephants waiting outside to convey the party to the town. His Honor the Lieutenant Governor and the Nawab of Tank mounted an elephant with a howdah; a chuprassie took the seat in the howdah behind them. Colonel Maclagan, Colonel Graham, Colonel Kennedy, Major Black, and myself got on another elephant accoutred with a pad saddle. We had proceeded as far as the city gate, where a short pause took place. Our elephants were turned towards the gardens through which we went. I was under the impression that the idea of entering the town had been abandoned. After going through the gardens, we returned to the same gate. Evidently some conversation had taken place between the Lieutenant Governor and the Nawab regarding our entry into the town; what passed I cannot say. The elephant on which His Honor was seated was then turned towards the gate, and made to pass through the first gateway, which it did without any difficulty. The second gateway was at right angles, with an abrupt rise in the ground towards it. The elephant passed under a beam, and I saw that His Honor and the Nawab had to stoop to pass under it. This was within a few paces only of the second gateway, under which the elephant had proceeded. It appeared to me that the mahout had become aware it was impossible to pass under, and was endeavouring to turn, or to make the elephant kneel; but instead of obeying any effort of the mahout, the animal made a frightened jerk forward, which brought the howdah under the beam of the gateway and into forcible contact with the beam. When I observed the movement of the elephant towards the inner gateway, it was obvious to me at once that it could not pass clear. I exclaimed "they can't get through;" but the elephant, making the jerk forward which I have already mentioned, passed through before anything could be done to avert the consequences. We immediately descended from our elephant, which was in front of the outer gateway and commanded a view of the inner, and we rushed forward. I had no hope of finding His Honor or the Nawab alive, as it appeared to me from the point from which I viewed the accident that it was impossible for any person on the elephant to escape being crushed in the circumstances. We found His Honor lying with his face downwards close to the inner gate on the town side. He was breathing heavily, but unconscious. The Nawab was still sitting in the howdah with his head thrown back. We placed His Honor on a charpoy, and had him conveyed towards camp. Dr. Holmes met us on the road, and thought it better not to make any examination then.

I had never passed through the gate on an elephant, but I have often ridden through it on horseback.

In reply to Mr. Egerton.

I had no distinct idea that there was any intention of entering the town on elephants. Major Black informed me very shortly before we started that His Honor intended visiting the outpost and the town, and I had ordered my horse, thinking His Honor would also be on horseback.

CAMP TANK, *The 2nd January* 1871. (Sd.) A. A. MUNRO, *Deputy Commissioner.*

Statement and deposition of COLONEL MACLAGAN, R. E., *Secretary to the Government, Punjab, Department of Public Works, taken in Camp at Tank, on Monday, the 2nd January* 1871.

On the evening of the 31st December 1870, after His Honor the Lieutenant Governor of the Punjab had visited the fort or military outpost at Tank on foot, he proceeded on an elephant, accompanied by the Nawab, to visit the city and garden. Having approached the city gate, His Honor's elephant turned and proceeded towards the garden. On another elephant behind were Brigadier General Keyes, Colonel Graham, Colonel Kennedy, Major Black and myself. The Lieutenant Governor and Nawab were on a howdah, and we on a seated pad. On returning from a visit to the garden, the Lieutenant Governor's elephant, which was in advance, was again taken up to the same gateway. After passing the outer entrance into the small square enclosure in front of the inner entrance, there was a short pause, and seeing from the outside the height of the inner gateway to be apparently insufficient for the passage of the howdah, I then expected to see the elephant turned and brought out. Instead of this, however, it moved on through the inner gateway, and I heard the crash of the breaking howdah as he passed through. The officers on the elephant behind immediately got down and followed quickly. Sir Henry Durand was found on the ground lying on his face, apparently insensible. The Nawab was still in the howdah with his head thrown back over the back of the seat. The Lieutenant Governor was placed on a charpoy and carried back to the camp. Dr. Holmes was met on the way, and shortly afterwards Dr. Skeen, a messenger having been despatched to bring a Doctor. There appeared to be no difficulty in passing through the outer gateway. The ground rises from the outer towards the inner gateway.

In reply to Mr. Egerton.

CAMP TANK,
The 2nd January 1871.

(Sd.) A. A. MUNRO,
Deputy Commissioner.

Statement and deposition of LIEUTENANT COLONEL GRAHAM, *Officiating Commissioner of the Derajat, taken in Camp at Tank, on Monday, the 2nd January* 1871.

His Honor the Lieutenant Governor of the Punjab having announced his intention of visiting the outpost town and gardens of Tank on the evening of the 31st ultimo, I, accompanied by Brigadier General Keyes, Colonel Maclagan, Colonel Kennedy, and Colonel Black, attended His Honor. We all walked on foot from camp to the military outpost, after inspecting which we came outside and prepared to mount the elephants which were waiting for us. Just then His Honor said to me, "would the Nawab like to sit with me on the elephant?" I said "yes," and brought him forward. The Nawab mounted first, and sat on the left hand side of the howdah. His Honor then mounted, and sat on the right. The rest of us mounted the other elephant, and we all proceeded towards the town, His Honor's elephant being in front. As we neared the southern gateway of the town, His Honor's elephant pulled up close to the gateway, and apparently, after consulting the Nawab, His Honor turned away from the gateway towards the gardens. We entered the gardens by a gap in the wall, and after proceeding down several of the garden walks, returned, and left the garden by the gap by which we had entered. We again approached the gateway of the town mentioned above. His Honor's elephant, cautiously approaching the outer gateway, entered. The elephant on which we sat, moved up to the gateway, preparing to follow. It was rather dark between the two gateways, and I was unable to distinguish clearly what happened there; but there was a pause on the part of the leading elephant of about 20 seconds, during which no one, on His Honor's elephant, spoke or gave any directions that I could hear. At this time I could see the line of the second and inner gateway from outside distinctly. It

appeared to me too small for the elephant to pass through. I then saw His Honor's elephant pass through it with a slight rush, in course of which the top of the gateway caught the howdah and broke it. The elephant then passed out of sight. Colonels Black, Maclagan and myself sat on the near side of our elephant, I being the farthest back, Brigadier General Keyes and Colonel Kennedy sat on the off side, the former being in front. When I saw the howdah broken against the top of the inner gateway and heard the crash, I did not see the positions of His Honor and the Nawab in the howdah. We immediately dropped down from our elephant and ran in to see what had happened. Our elephant had not entered the outer gate. On passing through the inner gateway, we saw His Honor lying on his face on the ground on the right hand side. Some natives were supporting his head, and blood was flowing from his nose and mouth. We lifted him from the ground and placed him on a cot. His Honor did not answer questions put to him, but seemed to understand what we said. I then looked to the Nawab, and found him lying stretched over the top of the broken howdah, apparently at full length on his back. I had him taken down and put on a cot. He was quite sensible, and replied to all our questions. We then brought both His Honor and the Nawab on cots to the camp. I did not see any body leading the elephant or showing the way. The Nawab's son rode in on horseback a little before us. I had frequently passed through the gateway before, but never on an elephant. I did not warn His Honor that an elephant could not pass through the gateway, as I was not aware whether an elephant could pass or not. I have been informed that elephants have frequently passed through the gateways, but I don't know whether with howdahs or otherwise.

In reply to Mr. Egerton.

In reply to Mr. Thornton.

Question by Mr. Thornton.—Were you informed by the Deputy Commissioner or other local officer that the gateways of the town of Tank were too small to admit the passage of elephants?

Answer.—I remember hearing Major Munro, the Deputy Commissioner, make a remark generally as to the gates of Tank being too small for elephants to pass through, but I cannot remember particularly when or where he made the remark, whether before or after the accident.

Question by Mr. Thornton.—When the Lieutenant Governor went the second time towards the gateway, was it your impression that he wished to enter the town?

Answer.—Yes.

CAMP TANK,
The 2nd January 1871.

(Sd.) A. A. MUNRO,
Deputy Commissioner.

COLONEL GRAHAM'S *Statement*—continued.

I wish to add to my former statement as follows :—

"The last time I visited Tank was in 1865, except on the occasion of my visiting Kote Khirgee about 20 days ago, when I rode through the town. Previously to 1865, I had visited Tank and ridden through the town frequently. On the 31st ultimo Major Munro mentioned to me that His Honor the Lieutenant Governor would go and look at the town and gardens in the evening on elephants. Neither Major Munro nor myself possessed any certain knowledge of the fact, nor thought of ascertaining the fact as to whether elephants could or could not pass through the gates of the town.

"I attended His Honor with General Keyes, Colonel Black, Colonel Kennedy, and Colonel Maclagan. The two former, I believe, know the town quite as well as I do.

"Colonel Kennedy was stationed for three years with his Regiment at Tank, and has for the last two years commanded the outposts on the Tank frontier, and must be far better acquainted with the town than any of us.

"The Nawab of Tank might also be supposed to possess some knowledge on the subject, and was on the same elephant with His Honor. Apart from our previous knowledge, we could all see for ourselves on the spot, and could equally judge as to the practicability of the gateways for elephants. In fact we had first before tried to pass under a gateway and found it impracticable. The outer gateway, where the lamentable accident occurred, was all we could see before His Honor passed through, and was amply large enough for the purpose."

CAMP TANK,
The 2nd January 1871.

(Sd.) A. A. MUNRO,
Deputy Commissioner.

Statement and deposition of JHUNDA KHAN *Mahout, taken in Camp at Tank, on Monday, the 2nd January* 1871.

I left camp on the evening of the 31st December 1870 in charge of the elephant "Jana Piaree," on which was a "char jama" or padded saddle. I was in waiting with the elephant near the Tank outpost. When His Honor the Lieutenant Governor came out after inspecting the outpost, he mounted his elephant "Rikba," on which was a howdah. The Nawab of Tank sat in the howdah on His Honor's left On my elephant were five gentlemen. Both elephants were taken past the south gate of the town of Tank towards the gardens, which were entered by a gap. After seeing the gardens, we went to a gate at the further end, which was too small for the passage of elephants. We therefore returned and left the garden by the gap through which we had entered. On reaching the south gate of the town which we had before passed, the leading elephant on which His Honor and the Nawab sat turned in. I had not heard any conversation as to the size of this gateway, but was following the lead. The first elephant appeared to pass through the first gateway easily. Immediately after, a sound as of the howdah coming against something was heard. I could not see what was going on ahead, but I got my own elephant to kneel, and the gentlemen dismounting ran forward to see what had happened. I remained with the elephant. I heard the leading mahout calling to his elephant "dhutt," endeavouring to back him out it seemed, and I heard the Lieutenant Governor once call out, "hutto peechee, bucho." I do not know whether the leading elephant was frightened by the crashing howdah, by the darkness, or by the noise to cause it not to obey. In the event of an elephant not obeying the word "dhutt," given by the mahout to induce the animal to retire, it is customary to apply the crook or the "ankus," or directing instrument, under the ear to induce him to retire.

CAMP TANK,
The 2nd January 1871.

(Sd.) A. A. MUNRO,
Deputy Commissioner.

Examination and deposition of ARAROO *Mahout, taken in Camp at Tank, on Monday, the 2nd January* 1871.

On the afternoon of the 31st ultimo I was sent in charge of an elephant named "Rikba" to the outpost at Tank for the purpose of taking His Honor the Lieutenant Governor towards the town. There was a howdah on this elephant. Another elephant, with a "char jama" on, was sent to carry other gentlemen who were to accompany. The Lieutenant Governor and the Nawab took their seats in the howdah, and a chuprassie was seated behind. The Nawab's son went ahead on horseback to show the way. Both elephants were taken to the gardens without entering the town. We entered the gardens by a

gap. There was another gateway in the garden, but it was declared to be too small for the passage of an elephant. We returned and left the garden by the way through which we entered. On reaching the town gate by which we had passed when going to the gardens, we turned to go into the town. On reaching the first gateway, not seeing well ahead, I said it is clear here, but I cannot see further. The Nawab said it is open all through like this. On entering the covered way between the gates the howdah came against something. I had raised my iron to feel and it touched the roof. I endeavoured to back the elephant, but it would not obey. Immediately after, the Lieutenant Governor called out, "take care, mahout." The animal proceeded onwards, and I cannot describe what happened behind me. I was not myself touched or hurt in any way. When the elephant had got four paces beyond the inner gateway, I saw the Nawab lying on the howdah and the Lieutenant Governor was lying on the ground. I cannot say anything as to how the Lieutenant Governor fell. I was engaged too much with the elephant to see anything else. The elephant has always been a quiet one, and was often used by Sir H. Lawrence, Sir Robert Montgomery, Sir D. McLeod, and others. Several people were in the enclosure between the gateways, but there were no lights to frighten the animal, and the people said nothing. The splash board of the howdah was broken going through, and one of the sides or arms in coming back. The howdah touched the roof inside before reaching the gateway. There was not room to turn the elephant between the gateways.

CAMP TANK, *The 2nd January* 1871. (Sd.) A. A. MUNRO, *Deputy Commissioner.*

Statement and deposition of HOSEIN BUKSH, *Chuprassie, taken in Camp at Tank, on Monday, the 2nd day of January* 1871.

On the evening of the 31st December 1870, I was in attendance upon His Honor the Lieutenant Governor of the Punjab. When about to mount the elephant "Rikba" near the outpost, His Honor requested the Nawab of Tank to take a seat in the howdah with himself. The Nawab excused himself once or twice, saying it did not become him (the Nawab) to be seated alongside of His Honor. At last he took a seat, and I sat behind in the "khowassie" or back seat of the howdah. The Lieutenant Governor asked me to sit more to the side of the howdah on which the Nawab was seated to balance seats better. The Nawab's son was riding on horseback ahead of the elephant. On approaching the town gate the Nawab asked His Honor whether he would first see the town or the gardens. His Honor said they would first look at the gardens. The garden was entered by a gap in the wall. After seeing the garden a gate was come to which appeared to lead into the town. The Nawab said this gate was too small for an elephant to pass through. We returned and left the garden by the same gap by which we entered. On reaching the larger gate of the town which we had before passed, the elephant was turned towards the town. I heard no conversation pass as to the possibility or otherwise of passing through this gate on an elephant. There was no difficulty experienced in passing through the outer gateway. On entering the covered way between the two gates, a sound was heard of something coming into contact with the roof or some other part of the building. It was too dark for me to see what happened exactly, but the sound was such as might have been emitted by the howdah or part of it coming against something. His Honor called out "Beware." I called to the mahout to back or stop the elephant, but the animal did not obey the mahout. The elephant passed through the inner gateway quickly. I bent my head and got a slight graze near the left eye in passing through. I cannot describe what happened to the Nawab or His Honor in passing under the beam; but when the elephant had cleared the gateway I saw the Nawab leaning back on the howdah, calling

out with pain. I saw His Honor the Lieutenant Governor lying on the ground inside (towards the town). Having bent my own head down to save myself I did not see how Sir Henry Durand fell. I cannot say how my injuries were received, but presume they were caused by pressure from the beam. Immediately the elephant got clear of the inner gateway, I came out of the "khowassie" in which I sat, and leaped down off the elephant to the spot where His Honor lay on the ground.

CAMP TANK, *The 2nd January* 1871. (Sd.) A. A. MUNRO, *Deputy Commissioner.*

Statement and deposition of KURREEM BAKSH, *son of* SHERE SHAH, *taken at the South Gate of the Town of Tank, on Monday, the 2nd January* 1871.

I was sitting here (between the outer and inner gateway) when Muhammad Akbar Khan, son of the Nawab of Tank, came, on the evening of the 31st ultimo, on horseback through the outer gate, saying that men and cattle were to be moved out of the way to admit of the Lieutenant Governor passing on an elephant. The Nawabzada passed through the inner gate, and the Lieutenant Governor came up to the outer gate at the same moment on his elephant. I was sitting in the corner with Bahadur Sepoy (in the Nawab's service), Adul Shah, my son, and Jeewun Shah, a servant of the Nawab's, whose duty was at the gate. The Lieutenant Governor bowing his head, as also did the Nawab, passed through the outer gate. The mahout apparently tried to make the elephant kneel on getting to the centre of the enclosure, but the animal passed out quickly through the inner gateway. I heard no sound of collision in the centre part of the enclosure, nor did I see whether anything touched the centre beam of the roof or not. The elephant passed quickly through the inner doorway, and both the Lieutenant Governor and the Nawab appeared to be pressed backwards by coming into contact with the upper cross beam. Immediately after I saw the Lieutenant Governor fall from the elephant to the ground on the right side of the gateway. I saw him fall. He came down close to the small mud wall (witness here shows the position) with his face downwards and his legs spread one on either side of this little wall. I and the other persons present ran up to his assistance and the Nawab's son also came up too to assist. Some four gentlemen then came up from behind. The Nawab still lay on the elephant's back in the howdah apparently insensible.

SOUTH GATE, TANK, *The 2nd January* 1871. (Sd.) A. A. MUNRO, *Deputy Commissioner.*

Statement and deposition of JEEWUN SHAH, *in service of Nawab of Tank, taken as above, at same time and place.*

I was sitting by the inner gateway on the evening of the 31st ultimo when Akbar Khan came up, saying "get out of the way every body, the elephant is coming." People went aside. I stood close by. I saw the elephant enter by the outer gateway, apparently without any impediment. When the animal got inside the enclosure I heard a crash as of the howdah coming against the centre beam of the roof. The elephant at once quickened its pace and got out by the inner gateway in spite of the mahout's endeavours to stop him. Being outside, *i. e.*, on the town side of the inner gateway, through which the elephant had just come, I saw that the Lieutenant Governor had fallen on the other or right side of the road just outside. I heard a second crash as the elephant passed under the inner gateway. The elephant was between me and His Honor when the latter fell, and I cannot exactly say how he fell. I saw him on the ground.

SOUTH GATE, TANK, *The 2nd January* 1871. (Sd.) A. A. MUNRO, *Deputy Commissioner.*

Statement and deposition of MOOLA NAS, 1*st Sikh Regiment, taken at the South Gate of Tank, on the* 2*nd January* 1871.

I was standing at this spot (on the town side of the inner gateway where the deposition was taken) when the elephant on which the Lieutenant Governor and Nawab were mounted was coming out. I saw the Lieutenant Governor fall off the elephant to the right of the gateway as he came out. He first came upon the little mud wall head foremost, and then came down to the ground, his face being under and his feet turned towards the wall.

SOUTH GATE, TANK, *The* 2*nd January* 1871. (Sd.) A. A. MUNRO, *Deputy Commissioner.*

SUMMARY.

I shall take the statements of the several deponents examined in the following order :—

1*st.*—Those of the Surgeons as to the causes of Sir Henry Durand's death, and the statement of Dr. Skeen, describing His Honor's account of the accident the day after.

2*nd.*—The deposition of the Nawab of Tank, who sat in the same howdah with the Lieutenant Governor at the time of the accident and who has himself been severely injured ; also those of three of the European Officers who were in attendance upon His Honor and witnessed the occurrence from a little distance.

3*rd.*—The statements of the elephant drivers or mahouts and of the peon in personal attendance upon Sir Henry Durand.

4*th.*—Those of other native witnesses who were near at the time and saw what occurred.

Medical evidence.

Both Drs. Courtney and Skeen are at one as to the cause of Sir Henry Durand's death. It is described as "coma from paralysis caused by severe injury to the cervical portion of the spine." The Surgeons declare that this state of body may have resulted from Sir Henry Durand's head having been thrown back with a violence sufficient to account for the injury sustained, or by his having fallen upon his head from a height (as from the back of an elephant).

Dr. Skeen, who was His Honor's personal medical attendant, gives Sir Henry Durand's own account to him of what occurred. This statement was made by the late Lieutenant Governor about 9 A. M of the 1st January 1871, or 16 hours after the accident, and it is as follows in substance :—

Sir Henry Durand's account as given by Dr. Skeen.

"We were coming along from the Nawab's gardens on an elephant towards camp, taking on our road the native city. In entering the city there are two gateways. The first was passed safely, and the second was too low to admit of our passing through in a howdah. It was in the dusk of the evening, and I did not see it until we got close up. The elephant passed through the archway, and I was caught on the head by the arch, and thrown backwards over the howdah I must have fallen on my back and shoulders."

This is most valuable testimony, as given by Sir Henry himself some hours before his death.

Nawab of Tank's statement.

2. The Nawab of Tank minutely describes circumstances from the time of mounting the elephant at His Honor's special request up to the period of the accident. Seated on the same elephant, the Lieutenant Governor and Nawab left the Tank outpost, on the evening of the 31st December 1870, to inspect the town of Tank and the Nawab's gardens.

On another elephant were five European Officers, *viz.*, Brigadier General Keyes, C. B., Commanding the Punjab Frontier Force; Colonel Maclagan, R. E., Secretary to Government, Punjab, Department of Public Works; Lieutenant Colonel Graham, Commissioner of the Derajat; Lieutenant Colonel Kennedy, Commanding at Dera Ismail Khan; and Major Black, Military Secretary to the Government of the Punjab.

Having reached the south gate of the town, the Nawab states that he enquired whether the town or gardens should be first visited. The gardens were pointed to, and the party moved in that direction, the elephant on which His Honor and the Nawab rode being accoutred with a howdah, and the second elephant, on which were the officers already named, being furnished with a padded saddle. A gap had been specially made in the garden wall by the Nawab's orders for admission of elephants, and the party entered by this opening. Desiring to leave the gardens by a gate at the other end, they were informed that it was not sufficiently large to allow a passage. They accordingly returned, and left the gardens by the same gap in the wall by which they had entered. Arriving the second time at the south gate of the town, it was entered, the Nawab states, at the request of the Lieutenant Governor, although the Nawab represented that the gateway was not sufficiently large to admit of a safe and clear passage. The Nawab avers that he repeated this caution; but he knows not whether the Lieutenant Governor heard or understood what had been said to him on this point. The outer gateway was passed through apparently without impediment; but immediately afterwards some portion of the howdah touched a beam or other part of the roof of the enclosure which connects the outer with the inner gateway, and the mahout made an ineffectual effort to stop the elephant's further progress. The animal rather quickened pace, but whether from fright at the sound of the howdah grating against the roof, or from some other cause, cannot be stated. The Nawab, believing the top of the inner gateway to be too low for a safe passage, bent forward, and was soon rendered temporarily insensible by being severely pressed along the back as he was carried under the cross-beam. He can give no account of what happened to the Lieutenant Governor, and he was himself unconscious for some time after the passage of the elephant through the gate.

The Nawab does not state that Sir Henry Durand spoke to any one after passing through the outer gateway, and he can give no account of what happened to His Honor in passing under the beam of the inner gateway, or of how Sir Henry fell off the elephant. The statements of the three officers examined corroborate the Nawab's in the main. None of them, however, appears to have overheard the Nawab's remonstrance as to the insufficiency of the gateways. These officers followed on another elephant at some little distance. The leading elephant had passed within the outer gate, and the second was approaching it in front. The first gate appeared to them to have been satisfactorily passed by His Honor, but almost immediately afterwards they became conscious of a pause within the enclosure. The inner gateway could be seen by them at right angles to that by which they were about to follow, although, from the lateness of the hour, darkness had begun to set in. General Keyes saw His Honor and the Nawab stoop, as if to avoid a beam in the roof. Colonel Graham could not well distinguish from his position on the second elephant what was going on ahead in the darkened enclosure; but both he and Colonel Maclagan could see that the inner gateway was too small for the clear passage of the leading elephant and those who rode upon it. General Keyes also perceived this, and at once exclaimed—"They can't get through." The elephant driver appears to have exerted himself in vain at this point to stop or turn the animal, which had either from fright or some other cause accelerated its pace and become unmanageable, passing through the inner gateway rapidly. The crash of the breaking howdah was distinctly heard by all the officers behind, and General Keyes' impression at the moment was that any person seated as His Honor and the Nawab were could not escape being crushed in the passage through the smaller gateway. The five officers in attendance, quickly dismount-

Statements of European Officers.

ing, ran forward, and found Sir Henry Durand lying, face downwards, on the ground, to the right front of the inner gateway. He was breathing heavily, bleeding profusely from the nose, and apparently insensible, some natives trying to hold up his head. The Nawab was still in the broken howdah, with his head thrown back over the back of the seat.

Native servants and attendants' statements.

3. Of the natives whose statements have been recorded, Junda Khan, mahout of the second elephant, gives an account which tallies with that of the European Officers, adding that he heard His Honor call from within—"Take care, back out." This latter statement is somewhat inconsistent with those of the Nawab and Officers. This man admits that he could not well see what was going on ahead, but he believes the leading mahout was exerting himself to stop or back his elephant. Hosein Buksh, the peon in personal attendance upon His Honor, seated as he was in the khowassie or low seat of the howdah behind, was in the best possible position for observing what occurred immediately in front of him. He avers that he did not hear the Nawab advise His Honor not to proceed owing to the insufficiency of the inner gateway for a passage. Immediately after passing through the first gateway a sound was heard, as of something grazing against the roof of the enclosure, light was failing, and the peon heard His Honor caution the mahout; but the animal had apparently got beyond the driver's control, and passed through the inner gate quickly, causing the crash which has been described. The peon stooped to save himself, and could not see what then happened to His Honor or to the Nawab. Escaping with a few slight bruises owing to the lowness of his seat, the peon was able to see His Honor, after the elephant had passed through, lying on the ground. The mahout's position on the elephant's neck prevented him from seeing what happened to those behind him. This man, moreover, has given indications of vacillation, probably induced by a fear of possible consequences to himself, and his statement must be cautiously received. He says the first gate was passed easily. It was dark beyond, but a remark made by the Nawab caused him to proceed. This statement is in direct opposition to the Nawab's averment that he (the Nawab) had warned His Honor of the impossibility of passing through the inner gateway. The mahout heard the sound of the howdah coming into contact with the roof, raised his iron instrument to test the height, and endeavoured to back the animal out in vain; the elephant passed rapidly on, and the crash at the second gateway was only heard by the mahout who escaped unhurt. He describes his elephant as a quiet one usually, but thinks it was frightened on this occasion.

Other native evidence.

4. There remain the statements of three natives, who casually observed the occurrence. Two of these, Kurreem Buksh and Jeewun Shah, dependants of the Nawab, were on duty at the gates, and Moola, a barber of the 1st Sikh Infantry, was passing and saw His Honor fall from the elephant. The first two were standing within the covered enclosure and note the entry of the Nawab's son on horseback ahead of the elephants, the passage by the leading elephant of the outer gateway, the touching of the roof within by the howdah, the efforts of the mahout to stop the animal, the pressure backwards of both His Honor and the Nawab on coming into contact with the beam of the inner arch, and His Honor's fall immediately afterwards on the ground, the elephant passing rapidly on.

Moola, barber of the Sikh Regiment, who was standing on the town side of the inner gate, states that he saw Sir Henry Durand fall off the elephant to the right of the gateway. This witness also states that His Honor fell upon his head against the low but hard wall,—a remnant of the old fortification ramp,—and thence downwards to the ground, on his face, with his feet towards the wall. This man's evidence appears to strengthen the hypothesis propounded by Dr. Courtney, as to the manner in which the injury to the spine occurred.

FINDING.

Such is the evidence obtained in regard to this mostl amentable accident. The conclusion from the whole is that Sir Henry Durand's death was the result of injuries sustained in passing through a gateway which did not admit of a clear passage for an elephant accoutred as that on which His Honor rode was,

and afterwards in falling from this elephant on a hard wall, head foremost, and thence upon the ground beneath.

The scene has been examined by the Financial Commissioner of the Punjab, the Secretary to the Punjab Government in the Civil Department, and the Magistrate of the District. The elephant and broken howdah were passed through both gateways in presence of the officials named. The inner gateway has been proved to have been insufficient for the clear passage of the animal alone so accoutred, and the circumstances being as recorded above, the results were inevitable.

CAMP HATTALA, *The 3rd January* 1871. | (Sd.) A. A. MUNRO, *Major, Depy. Commr. and Magistrate of District.*

P. S.—A ground plan and sketch of the gateways have been prepared by competent officers on the spot, and submitted separately. These will serve to illustrate the proceedings of this inquiry, which has been conducted in presence of the Financial Commissioner and the Secretary to Government, Punjab.

The 3rd January 1871. (Sd.) A. A. MUNRO.

No. 7A, dated Dera Ismail Khan, the 5th January 1871.

From—T. H. THORNTON, ESQ., D. C. L., *Secretary to Government, Punjab,*

To—*The Secretary to the Government of India, Foreign Department.*

In continuation of my despatch No. 4A of the 3rd instant, I have the honor to report that the funeral of the late Lieutenant Governor, Sir Henry Durand, took place this afternoon at 4 P. M.

2. The following is a detail of the proceedings :—

The road from the Camp to the Church door was lined by the troops of the station, *viz.*, the 2nd Punjab Cavalry, the 1st Sikh Infantry, and 5th Punjab Infantry.

The funeral procession left the Camp precisely at 4 P. M., and was thus formed :—

Band of the 1st Sikh Infantry,
playing "The Dead March."

Detachment of Her Majesty's 41st Regiment.

Orders and Decorations of the deceased, carried on a cushion by Lieutenant Colonel Johnstone, C. B.

L. Griffin, Esq., C. S., *Under Secy. to Govt., Punjab.*
T. H. Thornton, Esq., D. C. L., C. S., *Secretary to Govt., Punjab.*
Colonel Maclagan, R. E., *Secy. to Govt., Punjab, D. P. W.*
R. Egerton, Esq., C. S., *Financial Commissioner.*

The Coffin, Having a black pall covered with the flag of a Lieutenant Governor, On which were placed the Helmet and Sword of the deceased.

Major Munro, *Deputy Commr., Dera Ismail Khan.*
Major Black, *Military Secy to Govt., Punjab.*
Lieutenant Colonel Graham, *Commr. of the Derajat Division.*
Brigadier General Keyes, C. B., *Comdg. Frontier Force.*

Captain Durand.

Lieut. C. B. Norman, 1st Sikh Infy. | Capt. Prinsep, A. D. C. | Dr. Skeen, Medical Attendant.

Deceased's Charger.

Two personal Attendants.

Civil Officers, Officers of the Punjab Government Steam Flotilla, and English residents of the Station.

Representatives of Native Feudatory States, marching with the Camp of the Lieutenant Governor (*viz.*, Kashmir, Patiala, Bhawalpore, Jind, Nabha, Kapurthala, Faridkot).

The eldest son of the Nawab of Tank.

Khans and Native Gentlemen of Dera Ismail Khan.

Under special authority of His Excellency the Viceroy, fifty-nine minute guns were fired.

The funeral service was read by the Reverend W. M. Lethbridge, Chaplain of Dera Ismail Khan, assisted by the Reverend D. Brodie, of the Church Missionary Society.

The Misses Durand, daughters of the deceased, were present during the service at the grave.

3. The arrangements were under the direction of Brigadier General Keyes, C. B., Commanding the Frontier Force, and Lieutenant Colonel Kennedy, Commanding the District of Dera Ismail Khan, and were in all respects excellently carried out.

4. At Lahore, as a mark of respect to the deceased, all public offices were closed during the day, and at the time of the funeral, minute guns were fired from the Citadel.

No. 59 G., dated 12th January 1871.

From—C. U. AITCHISON, Esq., C. S. I., *Secy. to the Govt. of India*, FOREIGN DEPT.,

To—*The Secretary to the Government of the Punjab.*

I have the honor to acknowledge the receipt of your three letters, Nos. 1A and 2A of the 1st of January, and No. 3G of the 2nd of January 1871, containing particulars of the accident at Tank on the evening of the previous day, and the announcement of the death of His Honor the Lieutenant Governor of the Punjab in consequence of the injuries then received.

2. On the occasion of such a calamity as that to which your letters relate when sentiments of the deepest sorrow pervade the entire community, the Viceroy and Governor General in Council is sensible that words are wanting adequately to describe the feeling which prevails. His Excellency in Council will only say that Sir Henry Durand has been removed at a moment when his distinguished career had culminated to its highest point of usefulness. Though he had held his office only for a few short months, he had shown that he possessed those rare powers which enable men to rule successfully; and although his connexion with the Province was but brief, his name will long be remembered and revered in the Punjab.

No. 60 G, dated 12th January 1871.

From—C. U. AITCHISON, Esq., C .S. I., *Secy. to the Govt. of India*, FOREIGN DEPT.,

To—*The Secretary to the Government of the Punjab.*

With reference to your letter No. 1A of the 1st of January 1871, I am to request the favor of your intimating to the Nawab of Tank the great regret with which the Viceroy and Governor General in Council has received the intelligence of his personal injuries. It would be satisfactory to His Excellency in Council to receive occasional reports of the state of the Nawab's health.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

REPORT BY THE HEAD COMMISSIONER OF PAPER CURRENCY ON THE OPERATIONS OF HIS DEPARTMENT DURING THE YEAR 1869-70.

No. 292 A, dated 17th September 1870.

From—Lieut. Colonel H. HYDE, *R.E., Head Commr. of Paper Currency,*

To—The Offg. Secy. to the Govt. of India, FINANCIAL DEPT.

I have the honor to submit the following Statements, and to report on the operations of the Paper Currency Department during the year 1869-70.

No. I.—Statement of the value of Government Currency Notes in circulation throughout India during 1869-70 and for previous years.

No. II.—Statement of Notes issued, received and cancelled, during 1869-70, and of Notes, cut and uncut, received from the public from September 1869.

No. III.—Statement of the kinds and value of the Reserves held against the Notes in circulation during 1869-70.

No. IV.—Statement of amount of Notes of other Circles held by each Circle during the year 1869-70.

No. V.—Statement showing the number of Notes cancelled, up to and outstanding on the 31st December 1869 out of the number issued from 1st March 1862 to 31st December 1869.

No. VI.—Statement of the composition per hundred of Currency employed in business in Calcutta, Madras, and Bombay.

No. VII.—Statement of Currency Notes issued from, and received into, the several Government Treasuries throughout India during the year 1869-70, and of the balances of Currency Notes held on 31st March 1870.

No. VIII.—Statement of Receipts and Expenses of the Department of Issue of Paper Currency for the year 1869-70 and for previous years.

2. TOTAL CIRCULATION.—The maximum, minimum, and average value of Notes in circulation throughout India for the last two years has been as follows:—

		1868-69.	1869-70.
Maximum in February 1869	...	10,68,02,360	.....
Ditto in January 1870	..	.....	11,42,07,120
Minimum in April 1868	...	8,91,63,970	.....
Ditto in April 1869	...	.....	9,80,32,010
Average	...	10,14,55,327	10,66,90,777

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showing an increase in the average during the year under review of Rs. 52,35,450, or of 5·16 per cent.

The average circulation from the commencement of the Currency operation has been—

1862-63	...	...	...	Rs.	4,41,94,285
1863-64	...	...	...	„	5,23,25,000
1864-65	...	...	...	„	6,88,20,116
1865-66	...	...	...	„	7,72,57,983
1866-67	...	...	...	„	8,98,93,179
1867-68	...	...		„	9,28,50,848
1868-69	...	...	...	„	10,14,55,327
1869-70	...	...	...	„	10,66,90,777*

3. CALCUTTA CIRCLE.—The average circulation of Calcutta Notes was Rs. 4,14,57,428 in value, or Rs. 18,11,785 more than the average of the previous year, the increase being equal to 4·569 per cent.

4. MADRAS CIRCLE.—In Madras the average circulation was Rs. 64,56,004, showing an increase of Rs. 2,34,568 over the average circulation of the previous year, equal to 3·775 per cent.

5. BOMBAY CIRCLE.—The average circulation of Bombay has been Rs. 4,57,24,905, or Rs. 26,14,951 more than that of the previous year, the increase being equal to 6·065 per cent. Bombay has the largest circulation.

6. CALCUTTA BRANCH CIRCLES.—The average circulation at these circles has been as follows:—

Allahabad	...	Rs. 30,97,881, or a falling off of ...	Rs.	2,76,305
Lahore	..	„ 22,52,897, or ditto of ...	„	3,28,694

7. MADRAS BRANCH CIRCLES.—The average circulation at these circles has been as follows:—

Calicut	...	Rs. 7,70,240, showing a falling off of ...	Rs.	46,226
Trichinopoly	...	„ 5,43,457, „ an increase of ...	„	1,16,930
Vizagapatam	...	„ 3,46,556, „ a falling off of ...	„	1,27,287

8. BOMBAY BRANCH CIRCLES.—The average circulation at these circles has been as follows:—

Nagpore	...	Rs. 25,54,187, showing a falling off of .	Rs.	1,88,321
Kurrachee	...	„ 24,73,070, „ an increase of ...	„	5,06,050
Akola	...	„ 10,14,162, which exceeds that of any of the Madras Branch Circles.		

* The proportion into which this circulation is divisible for the several denominations of Notes is shown in Statement No. V.

The circulation of the several denominations of the Notes of the Banks of England and Belgium were in January 1865.—

	Notes of £200 to 1,000.	Notes of £20 to 100.	Notes of £10.	Notes of £5	
Bank of England ...	3,645,100	5,949,400	3,877,270	7,034,565	..
	Notes of Francs 1,000	Notes of Francs 500	Notes of Francs 100	Notes of Francs 50	Notes of Francs 10.
National Bank of Belgium ..	55,340,000	13,740,500	39,113,000	5,441,950	5,276,220

In the issue by Scotch Banks in January 1867 the relative value of the Notes in circulation was Notes over £5. Notes below £5 : : 165 : 207.

9. TRANSACTIONS WITH THE PUBLIC.—The value of Notes issued to, and received from, the public for cash or other Notes during the last two years was as is shown below:—

CIRCLES.	Notes issued.		Notes received.	
	1868-69.	1869-70.	1868-69.	1869-70.
	Rs.	Rs.	Rs.	Rs.
Calcutta	29,70,38,820	33,64,87,750	31,04,81,750	33 88,91,630
Madras	2,85,94,680	4,29,56,510	2,83,68,250	4,19,20,900
Bombay	9,21,50,650	8,65,03,340	8,26,38,140	8,23,33,510
Allahabad ...	41,67,910	56,84,140	85,83,300	50,80,610
Lahore ...	11,22,060	48,33,030	37,20,170	32,30,490
Calicut .. .	20,32,750	21,52,390	18,07,650	21,45,600
Trichinopoly	20,50,850	19,36,850	21,03,200	16,80,930
Vizagapatam	9,61,250	11,36,180	6,24,160	14,86,580
Nagpore	13,91,631	26,49,850	55,79,050	17,34,010
Kurrachee	34,88,400	56,79,430	29,49,990	60,24,000
Akola	4,74,020	31,29,010	1,34,120	24,88,080
		49,34,48,480		48,70,24,340
	1868-69	44,00,73,020	1868 69	44,69,90,180
Increase over 1868-69	... .	5,33,75,160	. ... .	4,00,34,160

10. The work in the Calcutta Office has increased about six per cent. Last year 17,69,632 Notes were received and 17,77,721 issued, whereas this year 18,82,580 Notes have been received and 18,69,056 issued. The average number of Notes passed over the counters in the Calcutta Office in one day during the year 1868-69 was—

	Rs.
Notes cashed	6,275
Notes paid	6,304

Whereas the average for the year 1869-70 is—

	Rs.
Notes cashed	6,535
Notes paid	6,582

The amount of coin paid to the public during the year was Rs. 3,10,68,032-14, of which 90 lakhs was stated to be for remittances into the provinces to pay for produce.

11. The issue and receipt in all the Currency Offices of the denominations of Notes were as follows:—

	10 Rs.	20 Rs.	50 Rs.	100 Rs.	500 Rs.	1,000 Rs.	Total	Value.
Issues ..	13,89,675	7,15,724	3,10,175	5,33,615	1,02,544	3,45,095	33,96,823	49,34,48,480
Receipts ...	13,11,284	7,13,605	3,12,948	5,42,195	1,02,233	3,38,326	33,53,591	48,70,24,340

12. In para. 16 of my Report of last year, I remarked upon the time the several denominations of Notes remained in circulation. From the working of this year no information has been gained to add to that already given.

13. The Secretary of State having ruled that Notes are to be issued so long as they are fit for circulation, final instructions have been issued to all circles to cancel only such Notes as are worn, defective, noted as stolen or lost, or otherwise unfit for re-issue, including all cut Notes, unless such are required by the public for remittance to the circles whence they were issued.

14. In the year under review (Statement No. II), out of 33,53,591 Notes received from the public, 19,06,794 were cancelled. The relative proportions of the several denominations of Notes show that the number of Notes cancelled is inversely in proportion to their value; that is, the lowest number of the

highest denominations, the cancellations increasing in the lower values, with the exceptions of the Notes of 50 and 500 Rupees, which do not seem to be in much request; and in this Statement No. II the number of Notes received into the several Offices cut in halves has been given in order to show how far the Notes have been used for remittance.

15. It will be seen that since the 21st September 1869 down to March 1870, 217,383 Notes have been so remitted at a cost to the Currency of Rs. 7,595, the value of the Note Forms.

16. The total value of the Notes cancelled, calculated at Rs. 34·938 per thousand, gives Rs. 66,619-9-1, against Rs. 44,064-4-8, the cost of the cancellation of the year 1868-69; but under the instructions issued, before mentioned, the cancellations will be reduced and certain contingent expenses connected with the posting, examining, &c., lessened, effecting an abatement of the annual charge on this head.

17. Reserves.—The coin reserve rose from 346 lakhs in the beginning of the year to 535 lakhs at its close, reaching a maximum of 583 lakhs in December 1869. The value of securities held at the beginning of the year was 391 lakhs when it was 39·915 per cent. of the circulation; it was increased at first to 395, then to 397, and lastly, in July 1869, to 399 lakhs, when it was 37·947 per cent. of the circulation, and at which figure it stood till January 1870, when the Government of India issued orders to sell off a portion and reduce it, until by the close of the year it was only 360 lakhs, or 34·407 per cent., showing a smaller proportion to the circulation than when the reserve was highest.

18. Lost Notes.—There have been no claims of entire Notes lost which have been admitted and paid for, though several are pending decision. A large number of cases of half Notes, which have been lost generally by Post, have been examined and claims adjusted. In Calcutta the following payments have been made :—

301	Cases of Calcutta Notes, value Rs.	37,570
89	Cases of Allahabad Notes, „ „	5,140
36	Cases of Lahore Notes, „ „	3,800
	In Madras 124 Notes, value Rs.	6,870

No data have been given by other circles.

19. At Madras a lost Note for Rs. 500, for which payment was made under bond to an applicant in March 1868, turned up in March 1870, was paid, and the value recovered on the bond.

20. Forged Notes.—A forged Note of Rs. 100 was presented at Madras, when it was detected and made over to the Police. The forgery was that of the old pattern Notes; the imitation was very inferior, but escaped detection at the Madras Bank.

21. At Bombay two forged Notes of Rs. 100 each were tendered at the counters and detected.

22. There is evidence to show that in Calcutta a trade is carried on in stolen halves of Notes. Such halves when stolen generally bear different numbers, and are difficult to pass without the numbers are altered.

23. To effect this many means are tried, the digit requiring alteration is torn or burnt out, care being taken to make other irregular tears or burns to give the work an accidental appearance. The digit that is cut out is replaced by the required one taken from another Note and then the Note is rubbed, stained, injured, part burnt, and divided into several pieces, which are joined together by pasting the fragments on paper, all with a view to bring the Notes into a condition apparently resulting from wear and tear, when it becomes very difficult for those who are not aware of the practice to detect the fraud.

24. Gold.—In Calcutta 58½ Sovereigns only were received during the year, and these were tendered by travellers. In Bombay, Madras, and other circles the receipts of gold were equally insignificant.

25. Small Silver Coin and Copper.—In September 1869 the Currency Offices in Calcutta and at Allahabad commenced to exchange small silver and

copper coin for the public. The following work has been done since down to March 1870 :—

		Calcutta.	Allahabad.
Copper received	...	23	117
Ditto issued	...	8,783	321
Small Coin received	...	10,353	4,004
Ditto issued	...	2,41,585	2,005

It will be observed that in Calcutta the public have readily availed themselves of the copper and small coin offered to them. The result is, however, not so satisfactory at Allahabad,* but as no expense is incurred by this additional duty, I have directed all the Currency Offices to issue small silver coin to the public whenever wanted.

26. Outstanding Notes.—In para. 42 of my Report of last year, I stated that a full Statement would be supplied. Statement No. V exhibits the total number of Notes of all denominations outstanding on the 31st December 1869 out of each year's issue since 1862.

It will be seen that of the total issues there still remains outstanding the following amounts, *viz.* :—

1·337	per cent. of the issues of 1862	value	Rs.	7,94,840
1·310	of 1863	ditto	„	4,11,080
2·568	of 1864	ditto	„	6,44,260
2·338	of 1865	ditto	„	11,21,410
3·760	of 1866	ditto	„	16,95,910
14·836	of 1867	ditto	„	85,14,350
39·031	of 1868	ditto	„	1,69,31,570
78·219	of 1869	ditto	„	10,94,81,250

The Table shows that the return to the Currency Office of the Notes is inversely as the time they are outstanding, and becomes very gradual at last.

27. It will be shortly for consideration how the Notes outstanding for lengthened periods are to be treated; whether their amounts should form part of the investment or be separately treated as a permanent investment and adjusted yearly.

28. Composition of the Currency.—It appeared to me that if it were possible to ascertain the composition of the currency actually used in trade in the three Presidencies, the record of the information would be very useful. It was well known that in comparison with England, where banking and the London clearing house give facilities for adjustment and the economy of currency, India was in a very early stage and far behind. The use to which the 1,000 Rupees Notes are put, though it exhibits among native dealers a tendency towards banking and the use of more refined means of trade, yet it clearly shows that they mainly rely on currency proper for large transactions. All auxiliary currency, therefore, is confined to the European population, and the returns only represent a portion of the trade.

29. In order, then, to obtain information on this head, I consulted Mr. J. Norman, of Messrs. Norman Brothers, who assisted me much by obtaining information from the several Banks. The Chamber of Commerce and the Trades Association also, on my application, readily took up the subject, and with their assistance I obtained the returns from their members.

30. The information is derived from the transactions of one month.

31. The information supplied from Bombay and Madras is less full, perhaps from the fact of my not having been able personally to explain the objects in view.

32. The average composition of the Indian Currency as used in Calcutta is—

		Specie.	Notes.	Bills.
Banks	...	3·33	35·31	61·36
Firms	...	7·04	42·97	49·99
Trade		16·36	38·60	44·95

* The distance between the town of Allahabad and the Currency Office fully accounts for this.

For comparison with this I extract from M. Clement Juglar, page 45, the result of an enquiry in London, which gave—

Receipts.			*Payments.*		
Specie.	Notes.	Bills.	Specie.	Note.	Bills.
3	7	90	2	1	97

and from the Statistical Journal of September 1865, the conclusion arrived at from Sir J. Lubbock's enquiry gave—

Specie.	Notes.	Bills.
0·62	2·15	97·23

For trade in France, M. Vitry estimates coin to form 10 per cent. of the total of transactions.

33. This being the first information of the kind recorded is necessarily incomplete, but it may lead to a regular record and publication in future years, which will show the progress of the country in the matter of currency.

34. Treasury dealings in Notes.—In para. 25 of my Report of last year, I adverted to the amount of Notes held in Treasury balances. It seemed to be very desirable to ascertain this amount, as also the issues and receipts to the public. The first to show what amount of the circulation was actually in the hands of the public; the second to show the facilities given and the extent to which Notes were used with existing facilities.

35. Statement No. VII has been compiled and abstracted from quarterly returns supplied from every Treasury in India, and it shows the actual balances, receipts, and issues. In it will be found the extent of work connected with Currency Notes transacted at each Treasury throughout India. As this is the first year in which such a Statement has been compiled, no comparisons can be made to show whether the work has increased or decreased.

36. The total amount of Notes held by Government Treasuries on 31st March was as shown below:—

Governments and Administrations.	Total Cash Balance.	Note Balance.	Percentage of Notes on total Balance.
Government of India	2,07,91,308	26,040	
Bengal	1,99,40,203	61,41,190	
British Burmah	36,67,030	2,55,130	
North-Western Provinces .	1,57,86,570	12,04,780	
Oudh	41,31,215	1,55,440	
Punjab ..	1,06,78,688	21,45,840	
Bombay	3,50,28,704	42,78,570	
Central Provinces	48,54,141	10,24,520	
Madras . .	2,49,40,140	9,50,240	
	13,98,20,999	1,61,81,750	11·6

37. The following shows the total transactions for the year, *viz.*:—

	Rs.
Receipts from (General Treasury Banks)	86,47,770
Do. other Treasuries	51,27,260
Do. from public in payment of Government dues	2,59,71,780
Do. do. in exchange for silver	1,32,60,250
Do. do. do. for other Notes	4,96,390
Total Receipts ...	5,35,03,450
Issues to (General Treasury Banks)	1,30,13,750
Do. to other Treasuries	51,16,250
Do. to public in payment of Government dues	1,66,20,230
Do. do. in exchange for silver	1,70,24,180
Do. do. do. for other Notes	5,25,910
Total Issues ...	5,23,00,320

38. There is no means of estimating the cost of remitting coin, but the saving that has been made to the State by the use of the Notes as remittances during the year must have been great.

39. Considering that the gross revenue of India amounts to nearly 50 crores of Rupees, the proportion of 2 crores and 59 lakhs only paid in Notes to the Government in the Treasuries represents but a small fraction of the total payments, and shows that the use of Notes in money transactions in the districts is still very limited.

40. The value of Notes received and paid in exchange for coin is small for all India; the value of Notes received and issued in exchange for other Notes shows that Treasuries generally are not resorted to for exchanging Notes or coin, while in some of the Treasuries detailed in the Statement there has absolutely been no exchange transaction in Notes with the public.

41. The value of coin received from the public in exchange—

For Notes was	Rs. 1,70,24,180
While the coin paid in exchange for Notes was	„ 1,32,60,250
Showing a surplus receipt of coin to the extent of	Rs. 37,63,930

42. Notes of other Presidency Circles.—Statement No. IV shows the value of other Circle Notes held by each Circle at the end of each month of last year. Their value has reached to a maximun of Rs. 63,27,470, and this with the restriction that the Branch Offices were only to cash Notes to the extent that their Notes were held in other Offices. There has been no inconvenience experienced at any of the Currency Offices from this proceeding, while the accommodation, which this step has afforded to the public, by enabling any traveller to cash any Note anywhere and to some extent giving to the traveller an universal Note, has been great.

43. Profits of the Department.—The total amount of interest realized during the year from Government Securities of the Currency Department has been Rs. 16,63,813-8-3, which has, as usual, been rateably distributed to each Currency Circle in proportion to the value of Notes in circulation of each. Taking into account a small cash receipt, being the value of altered Notes escheated to Government, and from sundry other sources, the total receipts of the year were Rs. 16,67,871-9-0. Against this there has been a total disbursement for Salaries, Establishment, Note Forms supplied from England, and Contingencies of Rs. 2,89,860-3-4, leaving a clear gain to the State through the Currency Department of Rs. 13,78,011-5-8 during the year. Each Office has worked with a profit during the year, and the Branch Offices of Calicut and Akola have been able to work off the debit balance exhibited against them at the close of the year 1868-69, while there is still a debit balance of Rs. 9,959-7-1 against Trichinopoly and Rs. 8,131-5-2 against Vizagapatam. With these exceptions, the other Offices have produced an accumulated net profit of Rs. 54,98,816-13-10, as shown below, *viz.*:—

	Rs.	A.	P.
Calcutta	23,37,722	14	1
Allahabad	1,40,778	1	1
Lahore	56,030	6	2
Madras	4,06,936	15	10
Calicut	3,106	12	9
Bombay	24,02,511	8	9
Kurrachee	69,606	7	6
Nagpore	73,868	4	7
Akola	8,255	7	1
Total Rs. ...	54,98,816	13	10

No.

STATEMENT of the Value of Government Currency Notes in circulation

Last day of the month of—	Calcutta.		Madras.		Bom
	Value of Notes in circulation.	Monthly increase + or decrease —.	Value of Notes in circulation.	Monthly increase + or decrease —.	Value of Notes in circulation.
March 1869 .. .	3,73,23,390	... .	58,06,980	.	4,52,33,910
April " ..	3,69,24,960	— 3,98,430	61,12,070	+6,35,090	4,35,71,610
May " ..	3,93,35,790	+24,10,830	62,58,390	— 1,83,680	4,73,06,530
June " . ..	4,02,90,240	+ 9,54,450	65,08,430	+2,50,040	4,88,19,390
July " ...	3,87,57,770	—15,32,470	*67,39,490	+2,31,060	4,66,58,670
August " .	3,77,76,080	— 9,81,690	64,45,480	—2,94,010	4,51,00,340
September "	3,93,94,360	—16,18,280	65,01,990	+ 56,510	†4,23,47,980
October " .	4,33,22,220	+39,27,860	67,05 780	+2,03,790	4,36,05,510
November " . .	4,85,32,400	+52,10,180	65,25,760	—1,80,020	4,41,54,080
December " . ..	4,69,85,420	—15,46,980	63,44,770	—1,80,990	4,40,35,180
January 1870	4,83,72,940	+13,87,520	†61,88,600	—1,56,170	4,60,70,460
February " .	4,26,17,050	—57,55,890	64,08,120	+2,19,520	4,66,75,650
March "	†3,51,79,910	—74,37,140	64,03,170	— 4,950	*4,93,93,460
TOTAL	49,74,89,140		7,74,72,050		54,86 98,860
					AVERAGE FOR
1862-63	†2,12,30,000		†41,35,714	... .	†1,58,28,571
1863-64	2,49,50,000	..	*66,50,000	.....	2,07,25,000
1864-65	2,80,55,141	.. .	60,41,667	. ..	3,22,83,334
1865-66	2,90,43,282	. .	56,58,333	.. .	3,34,59,583
1866 67 . .	2,83,91,438	...	60,51,654	...	4,69,74,592
1867-68 .	2,93,11,382	.....	54,79,493	..	*4,73,94,992
1868-69 . .	3,96,45,643		62,21,436	.. .	4,31,09,954
1869-70 .	*4,14,57,428		64,56,004	...	4,57,24,905
Increase + or decrease — In 1869-70 as compared with 1868-69	+ 18,11,785	....	+ 2,34,568		+ 26,14,951
Percentage on average circulation of 1868 69 ..	+ 4 569		+ 3 770	...	+ 6 065

Last day of the month of—	Trichinopoly		Vizagapatam.		Nag
March 1869	4,17,920	...	4,49,420	...	17,97,050
April "	4,24,450	+ 6,530	4,02,990	— 16,430	†20,46,550
May "	5,68,410	+ 1,43,960	4,29,050	+ 26,060	22,92,810
June " . .	6,41,830	+ 73,420	4 97,590	+ 68,540	24,42,390
July " .. .	*7,25,640	+ 83,810	*5,37,110	+ 39,520	26,23,130
August " .	4,37,770	— 2,87,870	3,23,100	—2,14,010	26,13,440
September " .	4,35,550	— 2,220	3,78,710	+ 55,610	26,76,850
October " .	5,78,790	+ 1,43,240	2,67,440	—1,11,270	25,54,670
November " . .	6,19,890	+ 41,100	2,71,180	+ 3,740	26,98,570
December "	6 08,940	— 10,950	2,48,910	— 22,270	24,61,760
January 1870	5,40,130	— 68,810	2,51,330	+ 2,420	*27,69,880
February " . .	5,39,920	— 210	†2,19,500	— 31,830	27,14,320
March " ..	†4,00,170	—1,39,750	3,31,760	+1,12,260	27,25,870
TOTAL	65,21,490		41,58,670		3,06,50,240
					AVERAGE FOR
1862-63	.	.	.		..
1863-64		.	.	...	
1864-65	† 84,843		† 55,251		† 3,17,624
1865 66 .. .	2,72,859		3,75,811		16,05,322
1866-67 ..	3,89,055		3,57,041	...	10,67,343
1867-68	4,38,742		3,01,163	..	21,23,967
1868 69	4,26,527		*4,73,843	. .	*27,42,508
1869-70	*5,43,457		3,46,556	.	25,54,187
Increase + or decrease — In 1869 70 as compared with 1868-69	+ 1,16,930		—1,27,287	..	—1,88,321
Percentage on average circulation of 1868-69	+ 27 414	...	— 26 862	. .	— 6 866

CALCUTTA MINT,
The 17 September 1870.

* Highest
† Lowest

J. BRIDGNELL,
Accountant.

I.

throughout India during 1869-70 *and for previous years.*

BAY.	ALLAHABAD.		LAHORE		CALICUT.	
Monthly increase + or decrease —.	Value of Notes in circulation.	Monthly increase + or decrease —.	Value of Notes in circulation.	Monthly increase + or decrease —.	Value of Notes in circulation.	Monthly increase + or decrease —.
.....	27,66,200	.....	22,33,720	.....	7,70,330	.....
—16,62,300	25,58,110	— 2,08,090	22,83,270	+ 49,550	9,98,970	+2,28,640
+37,34,920	†18,33,430	— 7,24,680	24,50,730	+ 1,67,460	*10,58,610	+ 59,640
+15,12,860	26,94,700	+ 8,61,270	24,33,670	— 17,060	8,34,530	—2,24,080
—21,60,720	31,78,960	+ 4,84,260	23,88,960	— 44,710	7,48,880	— 85,650
—15,58,330	29,29,410	— 2,49,550	23,09,070	— 79,890	7,52,660	+ 3,780
—27,52,360	32,45,550	+ 3,16,140	24,34,370	+ 1,25,300	7,18,560	— 34,100
+13,17,530	32,28,960	— 16,590	25,39,160	+ 1,04,790	† 5,92,550	—1,26,010
+ 4,88,570	29,03,910	— 3,25,050	21,19,940	— 4,19,220	6,50,850	+ 58,300
+ 7,81,100	35,28,080	+ 6,24,170	*29,42,100	+ 8,22,160	7,18,130	+ 67,280
+11,35,280	35,74,380	+ 46,300	†13,34,420	—16,07,680	6,44,570	— 73,560
+ 6,05,190	35,92,490	+ 18,110	13,73,660	+ 39,240	7,45,030	+1,00,460
+27,17,810	*39,06,590	+ 3,14,100	24,25,420	+10,51,760	7,79,540	+ 34,510
.....	3,71,74,570	.. ..	2,70,34,770		92,42,880	.....
EACH YEAR FROM 1862-63.						
...	..	...	. .	.	...	.....
.....		...		. .		.....
.... .	†11,39,468	...	† 7,81,033		† 61,755	.....
.... .	25,61,730	...	*29,51,182	..	4,21,160	.. ...
... ..	25,93,184	. .	25,00,558	.	5,54,549	.....
.....	32,48,513	... .	24,05,652	...	5,56,109	.... .
... ..	*33,74,186	.. .	25,81,546	.	*8,16,466	.....
... ..	30,97,881	.	22,52,897	.	7,70,240	.....
.....	—2,76,305	. .	—3,28,649	.	—46,226	.....
.. ...	— 8·188	.....	— 12·731	.	— 5 662	.....

PORE.	KURRACHEE.		AKOLA.		TOTAL.	
.....	24,59,170	.....	3,34,870		9,95,92,960	.....
+ 2,49,500	20,78,550	— 3,80,620	† 3,00,480	— 34,390	† 9,80,32,010	—15,60,950
+ 2,46,260	†19,15,490	— 1,63,060	3,33,960	+ 33,480	10,37,83,200	+57,51,190
+ 1,49,580	22,62,520	+ 3,47,030	5,66,610	+ 2,32,650	10,79,91,900	+42,08,700
+ 1,80,740	23,82,080	+ 1,19,560	5,96,940	+ 30,330	10,53,37,630	—26,54,270
— 9,690	27,81,100	+ 3,99,020	6,31,910	+ 34,970	10,21,00,360	—32,37,270
+ 63,410	25,75,240	— 2,05,860	11,35,770	+ 5,03,860	10,18,44,930	— 2,55,430
— 1,22,180	29,12,750	+ 3,37,510	12,19,510	+ 83,740	10,75,87,340	+57,42,410
+ 1,43,900	29,24,710	+ 11,960	19,00,900	+ 6,81,390	11,33,02,190	+57,14,850
— 2,36,810	23,77,910	— 5,46,800	19,38,580	+ 37,680	11,30,89,780	— 2,12,410
+ 3,08,120	27,28,810	+ 3,50,900	17,31,600	— 2,06,980	11,42,07,120	+11,17,340
— 25,560	25,30,300	— 1,98,510	8,38,000	— 8,93,600	10,82,84,040	—59,23,080
— 18,450	22,07,260	— 3,23,040	9,75,680	+ 1,37,680	10,47,28,830	—35,55,210
.....	2,96,76,720	.....	1,21,69,940	... .	1,28,02,89,330	.....
EACH YEAR FROM 1862-63.						
.....	.... .	.....	...		† 4,41,94,285	.....
.....	. ...	.. ...	.. ..	.	5,23,25,000	.....
.....	.....	.....	.....	..	6,88,20,116	.....
.....	† 9,08,721	...	..	...	7,72,57,983	.....
.....	10,13,765	.....	.....	.....	8,98,93,179	.....
.....	15,90,835	... .	...	.....	9,28,50,848	.....
.....	19,67,010	.....	† 96,208	. ....	10,14,55,327	.....
.....	*24,73,060	.....	*10,14,162	... .	*10,66,90,777	... ..
.....	+ 5,06,050	. . ..	+ 9,17,954	. ...	+ 52,35,450	.....
.....	+ 25·727	.....	+ 954·135	.....	+ 5·160	.....

H. HYDE,

Head Commissioner.

No. II.

STATEMENT of Notes issued, received, and cancelled, received during 1869-70, *and of Notes cut and uncut, received from the Public, from September* 1869.

Circle.	Nature of Work.	10 Rupees.		20 Rupees.		50 Rupees.		100 Rupees.		500 Rupees.		1,000 Rupees.		Total.	
		No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Calcutta	Notes issued.	680,648	68,06,480	473,771	94,75,420	149,999	74,99,950	256,369	2,56,36,900	69,348	3,46,74,000	252,395	25,23,95,000	1,882,530	33,64,87,750
Madras	" "	78,229	7,82,290	57,936	11,58,720	49,654	24,82,700	71,668	71,66,800	19,242	96,21,000	21,745	2,17,45,000	298,474	4,29,56,510
Bombay	" "	537,110	53,71,100	135,352	27,07,040	69,534	34,76,700	156,945	1,56,94,500	6,024	30,12,000	56,242	5,62,42,000	961,207	8,65,03,340
Allahabad	" "	19,093	1,90,930	13,428	2,68,560	10,923	5,46,150	9,875	9,87,500	1,858	9,29,000	2,762	27,62,000	57,939	56,84,140
Lahore	" "	14,629	1,46,290	9,422	1,88,440	7,986	3,99,300	7,555	7,55,500	2,191	10,95,500	2,248	22,48,000	44,031	48,33,030
Calicut	" "	7,279	72,790	5,450	1,09,000	7,300	3,65,000	9,551	9,55,100	729	3,64,500	586	5,86,000	30,895	24,52,390
Trichinopoly	" "	3,318	33,180	3,141	62,820	2,791	1,39,550	4 188	4,18,800	881	4,40,500	842	8,42,000	15,161	19,36,850
Vizagapatam... ...	" "	4,324	43,240	2,962	59,240	2,464	1,23,200	2,445	2,44,500	522	2,61,000	405	4,05,000	13,122	11,36,180
Nagpore . ..	" "	8,961	89,610	5,057	1,01,140	5,130	2,56,500	5,701	5,70,100	345	1,72,500	1,460	14,60,000	26,654	26,49,850
Kurrachee	" "	29,168	2 91,680	5,670	1,13,400	3,339	1,66,950	6,529	6,52,900	987	4,93,500	3,961	39,61,000	49,654	56,79,430
Akola	" "	6,916	69,160	3,535	70,700	1,055	52,750	2,789	2,78,900	417	2,08,500	2,449	24,49,000	17,161	31,29,010
		1,389,675	1,38,96,750	715,724	1,43,14,480	310,175	1,55,08,750	533,615	5,33,61,500	102,544	5,12,72,000	345,095	34,50,95,000	3,396,828	49,34,48,480
Percentage on total issued	...	40·911	2·816	21·071	2·900	9·132	3·143	15·710	10·815	3·016	10·391	10·160	69·935	100	100
Calcutta	Notes received.	652,880	65,28,800	470,499	91,09,980	156,815	78 40,750	265,081	2,65,08,100	70,354	3,51,77,000	253,427	25,34,27,000	1,869,056	33,88,91,630
Madras	" "	83,346	8,33,460	60,047	12,00,940	51,562	25,78,100	72,184	72,18,400	19,004	95,02,000	20,588	2,05,88,000	306,731	4,19,20,900
Bombay	" "	529,427	52,94,270	140,542	28,10,840	71,500	35,75,000	163,234	1,63,23,400	5,852	29,26,000	51,404	5,14,04,000	961,959	8,23,33,510
Allahabad	" "	19,814	1,98,140	13,816	2,76,320	11,187	5,59,350	10,853	10,85,300	1,661	8,30,500	2,139	21,39,000	59,470	50,88,610
Lahore	" "	10,052	1,00,520	5,946	1,18,920	4,873	2,43,650	4,534	4,53,400	1,498	7,49,000	1,565	15,65,000	28,468	32,30,490
Calicut	" "	4,533	45,330	3,046	60,920	4,663	2,33,150	9,802	9,80,200	558	2,79,000	547	5,47,000	23,149	21,45,600
Trichinopoly	" "	2,067	20,670	2,163	43,260	1,528	76,400	2,596	2,59,600	1,072	5,36,000	745	7,45,000	10,171	16,80,930
Vizagapatam	" "	4,853	48,530	3,210	64,200	2,553	1,27,650	2,622	2,62,200	756	3,78,000	606	6,06,000	14,600	14,86,580
Nagpore	" "	6,577	65,770	4,242	84,840	4,102	2,05,100	3,418	3,41,800	159	79,500	957	9,57,000	19,455	17,34,010
Kurrachee	" "	28,546	2,85,460	5,907	1,18,140	3,086	1,54,300	5,996	5,99,600	993	4,96,500	4,370	43,70,000	48,898	60,24,000
Akola	" "	2,189	21,890	4,187	83,740	1,079	53,950	1,875	1,87,500	326	1,63,000	1,978	19,78,000	11,634	24,88,080
		1,344,284	1,34,42,840	713,605	1,42,72,100	312,948	1,56,47,400	542,195	5,42,19,500	102,233	5,11,16,500	338,326	33,83,26,000	3,353,591	48,70,24,340
Percentage on total received ..	...	40 085	2·760	21 279	2 930	9·332	3·213	16·168	11·133	3·048	10·496	10·088	69·468	100	100
Calcutta	Notes cancelled.	413,085	41,30,850	268,596	53,71,920	99,786	49,89,300	150,687	1,50,68,700	33,956	1,69,78,000	82,623	8,26,23,000	1,048,733	12,91,61,770
Madras	" "	44,493	4,44,930	27,561	5,51,220	22,437	11,21,850	29,996	29,99,600	5,026	25,13,000	3,843	38,43,000	133,356	1,14,73,600
Bombay	" "	268 400	26,84,000	94,100	18,82,000	51,500	25,75,000	84,500	84,50,000	5,400	27,00,000	44,400	4,44,00,000	548,300	6,26,91,000
Allahabad	" "	16,170	1,61,700	11,037	2,20,740	7,903	3,95,150	8,740	8,74,000	1,271	6,35,500	969	9,69,000	46,090	32,56,090
Lahore	" "	10,712	1,07,120	8,914	1,78,280	5,792	2,89,600	9,180	9,18,000	1,496	7,48,000	1,544	15,44,000	37,638	37,85,000
Calicut	" "	2,351	23,510	1,452	29,040	2,533	1,26,650	6,342	6,34,200	212	1,06,000	64	64,000	12,954	9,83,400
Trichinopoly	" "	1,026	10,260	1,096	21,920	1,033	51,650	2,113	2,11,300	918	4,59,000	346	3,46,000	6,532	11,00,130
Vizagapatam	" "	2,026	20,260	1,296	25,920	973	48,650	1,394	1,39,400	578	2,89,000	445	4,45,000	6,712	9,68,230
Nagpore	" "	8,852	88,520	8,255	1,65,100	5,780	2,89,000	4,833	4,83,300	2,135	10,67,500	2,555	25,55,000	32,410	46,48,420
Kurrachee	" "	17,501	1,75,010	1,663	33,260	1,549	77,450	1,484	1,48,400	879	4,39,500	3,793	37,93,000	26,869	46,66,620
Akola	" "	3,100	31,000	2,700	54,000	900	45,000	400	40,000	...	..	100	1,00,000	7,200	2,70,000
		787,716	78,77,160	426,670	85,33,400	200,186	1,00,09,300	299,669	2,99,66,900	51,871	2,59,35,500	140,682	14,06,82,000	1,906,794	22,30,04,280
Percentage on total cancellations	...	41·311	3·532	22·376	3·827	10·499	4 489	15·716	13·437	2·720	11·631	7·378	63·084	100	100
Percentage of total cancellations on total receipts	...	58·596	...	59·790	...	63·967	...	55·269	.	5.0738	...	41·581	...	56·858	45·789

STATEMENT showing the proportion of cut and uncut Notes received in the several Currency Offices from 21st September 1869 to 31st March 1870.

Circle.	Nature of Work.	10 Rupees.		20 Rupees.		50 Rupees.		100 Rupees.		500 Rupees.		1,000 Rupees.		Total.	
		No	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Calcutta	Notes cut ...	46,750	4,67,500	36,157	7,23,140	19,901	9,90,050	34,848	34,84,800	6,967	34,83,500	12,396	1,23,96,000	156,919	2,15,44,990
Madras	" "	4,004	40,040	2,844	56,880	2,931	1,46,550	6,746	6,74,600	835	4,17,500	445	4,45,000	17,805	17,80,570
Bombay .. .	" "	7,192	71,920	3,581	71,620	4,487	2,24,350	4,754	4,75,400	578	2,89,000	404	4,04,000	20,996	15,36,290
Allahabad .. .	" " .	1,274	12,740	1,045	20,900	1,223	61,150	1,144	1,14,400	278	1,39,000	253	2,53,000	5,217	6,91,190
Lahore	" " ..	1,994	19,940	1,323	26,460	1,381	69,050	1,054	1,05,400	382	1,91,000	476	4,76,000	6,610	8,87,850
Calicut	" "	34	340	30	600	763	38,150	3,012	3,01,200	118	59,000	29	29,000	3,986	4,28,290
Trichinopoly	" "		..	.		...		..		..		90	90,000	90	90,000
Vizagapatam	" "	722	7,220	408	8,160	322	16,100	298	29,800	60	30,000	134	1,34,000	1,944	2,25,280
Nagpore	" " .	300	3,000	205	4,100	229	11,450	389	38,900	8	4,000	2	2,000	1,133	63,450
Kurrachee .	" " ..	553	5,530	156	3,120	66	3,300	188	18,800	35	17,500	1,350	13,50,000	2,348	13,98,250
Akola	" " .	64	640	26	520	48	2,400	176	17,600	9	4,500	12	12,000	335	37,660
Total		62,887	6,28,870	45,775	9,15,500	31,251	15,62,550	52,609	52,60,900	9,270	46,35,000	15,591	1,55,91,000	217,383	2,85,93,820
Calcutta ...	Notes uncut	294,849	29,48,490	213,819	42,76,380	61,547	30,77,350	100,822	1,00,82,200	34,382	1,71,91,000	127,291	12,72,91,000	832,710	16,48,66,420
Madras	" " ..	14,943	1,49,430	8,931	1,78,620	6,378	3,18,900	6,374	6,37,400	1,347	6,73,500	1,004	10,04,000	38,977	29,61,850
Bombay ..	" " ..	292,919	29,29,190	76,011	15,20,220	35,059	17,52,950	82,432	82,43,200	2,581	12,90,500	19,918	1,99,18,000	508,920	3,56,54,060
Allahabad ..	" " ...	1,144	11,440	849	16,980	645	32,250	710	71,000	92	46,000	421	4,21,000	3,861	5,98,670
Lahore	" " ..	8,718	87,180	7,591	1,51,820	4,411	2,20,550	8,126	8,12,600	1,114	5,57,000	1,068	10,68,000	31,028	28,97,150
Calicut	" " .	5	50	5	100	294	14,700	1,099	1,09,900	.	...			1,403	1,24,750
Trichinopoly	" "			...		.		..		.		10	10,000	10	10,000
Vizagapatam	" "	492	4,920	293	5,860	193	9,650	95	9,500	14	7,000	6	6,000	1,093	42,930
Nagpore	" " ...	654	6,540	409	8,180	413	20,650	908	90,800	10	5,000	7	7,000	2,401	1,35,170
Kurrachee	" "	1,839	18,390	408	8,160	226	11,300	608	60,800	85	42,500	1,580	15,80,000	4,746	17,21,150
Akola	" " .	350	3,500	163	3,260	132	6,600	646	64,600	40	20,000	26	26,000	1,357	1,23,960
Total ...		615,913	61,59,130	308,479	61,69,580	109,298	54,64,900	201,820	2,01,82,000	39,665	1,98,32,500	151,331	15,13,31,000	1,426,506	20,91,39,110
Total Notes received		678,800	67,88,000	354,254	70,85,080	140,549	70,27,450	254,429	2,54,42,900	48,935	2,44,67,500	166,922	16,69,22,000	1,643,889	23,77,32,920
Proportion of cut Notes in 100 Notes received	...	9·264		12 921	...	22·234	..	20 677	..	18·943	..	9·340	...	13·223	...

ABSTRACT of all Circles from 1861-62 to 1869-70.

Years	Notes issued.		Notes received.		Notes cancelled	
	No.	Value.	No	Value	No.	Value.
1861 62 . ..	367,200	4,20,00,000	2,000	10,00,000		
1862 63 . .	295,015	2,52,55,500	82,820	1,49,55,500	52,520	1,10,05,500
1863 64	336,201	4,72,01,000	248,582	4,17,01,000	240,478	3,74,51,000
1864-65	598,260	5,43,00,110	253,708	3,37,69,900	214,290	3,15,66,660
1865-66	960,150	10,10,04,920	854,111	9,98,39,180	386,174	3,90,71,620
1866-67	1,986,688	26,80,12,150	1,917,381	25,36,97,220	835,631	7,50,95,040
1867-68	2,790,745	33,06,49,710	2,424,319	30,72,64,270	998,679	10,85,26,560
1868-69	3,117,050	44,00,73,020	2,936,353	44,69,90,180	1,553,433	14,25,85,600
1869-70	3,396,828	49,34,48,480	3,353,591	48,70,24,340	1,906,794	22,30,04,260

CALCUTTA MINT,
The 17th September 1870.

BRIDGNELL,
Accountant.

H. HYDE,
Head Commissioner.

No.

STATEMENT of the kinds and value of the Reserves

Date.	Silver Coin Reserve.			Reserve in Government Securities.			Silver Bullion Reserve.		
	Rs	A.	P.	Rs	A.	P.	Rs.	A.	P.
1869, April 7th	3,46,69,206	0	8	3,91,30,061	3	4	2,38,13,717	12	0
„ „ 15th	3,51,37,836	0	8	3,91,30,061	3	4	2,34,13,717	12	0
„ „ 22nd	3,52,30,886	0	8	3,91,30,061	3	4	2,40,15,717	12	0
„ „ 30th	3,43,73,736	0	8	3,91,30,061	3	4	2,42,15,717	12	0
„ May 7th	3,53,04,819	0	8	3,95,51,348	3	4	2,32,17,717	12	0
„ „ 15th	3,75,44,089	0	8	3,95,51,318	3	4	2,14,17,717	12	0
„ „ 22nd	3,82,40,079	0	8	3,95,51,348	3	4	2,28,17,717	12	0
„ „ 31st	4,02,01,639	0	8	3,95,51,348	3	4	2,37,17,717	12	0
„ June 7th	4,16,52,925	8	8	3,97,61,991	11	4	2,55,69,717	12	0
„ „ 15th	4,44,94,595	8	8	3,97,61,991	11	4	2,28,69,717	12	0
„ „ 22nd	4,56,33,585	8	8	3,97,61,991	11	4	2,16,69,717	12	0
„ „ 30th	4,72,47,695	8	8	3,97,61,991	11	4	2,06,69,717	12	0
„ July 7th	4,86,96,452	0	8	3,99,72,635	3	4	1,82,71,717	12	0
„ „ 15th	4,80,71,592	0	8	3,99,72,635	3	4	1,77,71,717	12	0
„ „ 22nd	4,84,85,092	0	8	3,99,72,635	3	4	1,74,71,717	12	0
„ „ 31st	4,91,80,782	0	8	3,99,72,635	3	4	1,58,71,717	12	0
„ Aug. 7th	4,95,06,532	0	8	3,99,72,635	3	4	1,46,71,717	12	0
„ „ 15th	4,97,73,142	0	8	3,99,72,635	3	4	1,33,71,717	12	0
„ „ 22nd	5,05,18,652	0	8	3,99,72,635	3	4	1,20,71,717	12	0
„ „ 31st	5,18,74,512	0	8	3,99,72,635	3	4	99,40,717	12	0
„ Sept. 7th	5,20,39,362	0	8	3,99,72,635	3	4	84,40,717	12	0
„ „ 15th	5,18,66,692	0	8	3,99,72,635	3	4	71,82,717	12	0
„ „ 22nd	5,40,13,652	0	8	3,99,72,635	3	4	79,82,717	12	0
„ „ 30th	5,24,77,082	0	8	3,99,72,635	3	4	90,82,717	12	0
„ Oct. 7th	5,22,42,202	0	8	3,99,72,635	3	4	1,13,82,717	12	0
„ „ 15th	5,16,32,862	0	8	3,99,72,635	3	4	1,30,82,717	12	0
„ „ 22nd	5,19,15,422	0	8	3,99,72,635	3	4	1,30,84,717	12	0
„ „ 31st	5,15,17,492	0	8	3,99,72,635	3	4	1,57,84,717	12	0
„ Nov. 7th	5,21,12,652	0	8	3,99,72,635	3	4	1,72,84,717	12	0
„ „ 15th	5,40,53,052	0	8	3,99,72,635	3	4	1,73,84,717	12	0
„ „ 22nd	5,50,24,002	0	8	3,99,72,635	3	4	1,71,84,717	12	0
„ „ 30th	5,72,32,312	0	8	3,99,72,635	3	4	1,57,84,717	12	0
„ Dec. 7th	5,78,14,052	0	8	3,99,72,635	3	4	1,52,84,717	12	0
„ „ 15th	5,82,37,172	0	8	3,99,72,635	3	4	1,48,84,717	12	0
„ „ 22nd	5,78,78,332	0	8	3,99,72,635	3	4	1,37,84,717	12	0
„ „ 31st	5,83,19,932	0	8	3,99,72,635	3	4	1,44,84,717	12	0
1870, Jan. 7th	5,76,93,082	0	8	3,99,72,635	3	4	1,58,84,717	12	0
„ „ 15th	5,74,90,762	0	8	3,94,18,495	3	4	1,75,84,717	12	0
„ „ 22nd	5,67,16,148	0	8	3,94,18,495	3	4	1,81,34,717	12	0
„ „ 31st	5,66,41,412	0	8	3,94,18,495	3	4	1,78,34,717	12	0
„ Feb. 7th	5,50,58,772	0	8	3,94,18,495	3	4	1,78,34,717	12	0
„ „ 15th	5,43,94,138	4	8	3,88,64,138	15	4	1,80,34,717	12	0
„ „ 22nd	5,23,37,708	4	8	3,88,54,528	15	4	1,74,34,717	12	0
„ „ 28th	5,23,46,329	8	8	3,82,90,497	11	4	1,73,34,717	12	0
„ Mar. 7th	5,18,27,819	8	8	3,71,55,497	11	4	1,62,36,717	12	0
„ „ 15th	5,05,04,669	8	8	3,71,55,497	11	4	1,56,36,717	12	0
„ „ 22nd	4,94,95,929	8	8	3,71,55,497	11	4	1,57,86,717	12	0
„ „ 31st	5,35,46,115	14	0	3,60,33,501	6	0	1,48,36,717	12	0
Total	2,38,23,27,068	5	4	1,89,42,72,625	10	8	81,10,27,452	0	0

Calcutta Mint,
The 17th September 1870.

J. BRIDGNELL,
Accountant.

III.

held against the Notes in circulation during 1869-70.

Gold Coin and Bullion Reserve.	Currency Notes in circulation.	Percentage on Circulations		
		Of Silver Coin.	Of Securities.	Of other Reserve.
3,12,495	9,74,25,480			
3,12,495	9,79,94,110			
3,12,495	9,86,89,160			
3,12,495	9,80,32,010	35·064	39·915	25·021
3,12,495	9,83,86,380			
3,12,495	9,88,25,650			
3,12,495	10,09,21,640			
3,12,495	10,37,83,200	38·736	38·110	23·154
3,12,495	10,72,97,130			
3,12,495	10,74,38,800			
3,12,495	10,73,77,790			
3,12,495	10,79,91,900	43·751	36·819	19·430
3,12,495	10,72,53,300			
3,12,495	10,61,28,440			
3,12,495	10,62,41,040			
3,12,495	10,53,37,630	46·689	37·947	15·364
3,12,495	10,41,63,380			
3,12,495	10,34,29,990			
3,12,495	10,28,75,500			
3,12,495	10,21,00,360	50·808	39·150	10·042
3,12,495	10,07,65,210			
3,12,495	9,93,34,540			
3,12,495	10,23,11,500			
3,12,495	10,18,44,930	51·526	39·249	9·225
3,12,495	10,39,10,050			
3,12,495	10,50,00,710			
3,12,495	10,52,85,270			
3,12,495	10,75,87,340	47·884	37·154	14·962
3,12,495	10,97,12,500			
3,12,495	11,17,22,900			
3,12,495	11,24,93,850			
3,12,495	11,33,02,190	50·513	35·280	14·207
3,12,495	11,33,83,900			
3,12,495	11,34,07,020			
3,12,495	11,19,48,180			
3,12,495	11,30,89,780	51·570	35·346	13.884
3,12,495	11,38,62,930			
3,12,495	11,48,06,470			
3,12,649	11,45,82,010			
3,12,495	11,42,07,120	49·595	34·515	15·890
3,12,495	11,26,24,480			
3,12,495	11,16,05,400			
3,12,495	10,89,39,450			
3,12,495	10,82,84,040	48·342	35·361	16·297
3,12,495	10,55,32,560			
3,12,495	10,36,09,380			
3,12,495	10,27,50,640			
3,12,495	10,47,28,830	51·128	34·407	14·465
1,49,99,914	5,10,26,27,060			

E. E.

H. HYDE,

Head Commissioner.

No.

STATEMENT of the Amount of Notes of other Circle

	Amount of Notes held				
	1869 April.	May.	June.	July.	August.
Calcutta Notes held by other Offices	9,41,170	2,38,160	2,27,330	6,56,400	4,08,370
Other Circle Notes held at Calcutta	15,38,050	18,84,460	15,06,230	13,51,210	16,13,760
Madras Notes held by other Offices	60,070	64,640	71,910	77,320	90,030
Other Circle Notes held at Madras ..	11,51,930	11,92,460	15,76,280	18,65,300	18,75,760
Bombay Notes held by other Offices	70,040	1,63,160	1,69,070	1,64,570	1,65,260
Other Circle Notes held at Bombay ..	14,88,280	15,02,660	12,02,930	9,89,360	7,44,510
Allahabad Notes held by other Offices	7,84,670	9,83,980	5,00,850	2,19,050	4,18,070
Other Circle Notes held at Allahabad	7,86,600	80,910	64,070	4,87,710	2,31,760
Lahore Notes held by other Offices	7,13,680	8,88,710	9,91,290	10,86,320	11,78,950
Other Circle Notes held at Lahore	1,48,600	1,56,630	1,62,630	1,67,920	1,75,840
Calicut Notes held by other Offices	20,980	1,61,210	2,94,290	3,50,840	3,07,390
Other Circle Notes held at Calicut	...	...	...	...	...
Trichinopoly Notes held by other Offices	8,09,200	8,98,320	9,88,620	10,99,200	12,41,850
Other Circle Notes held at Trichinopoly ...	60,070	64,640	71,910	77,320	90,030
Vizagapatam Notes held by other Offices .	3,21,750	1,32,930	2,93,370	4,15,260	3,26,520
Other Circle Notes held at Vizagapatam	..	...	...	...	...
Nagpore Notes held by other Offices	1,50,000	1,64,910	1,67,810	1,72,890	1,76,790
Other Circle Notes held at Nagpore ...	59,310	1,49,410	1,54,420	1,50,760	1,50,660
Kurrachee Notes held by other Offices	13,26,660	13,49,500	10,47,630	8,31,700	5,82,270
Other Circle Notes held at Kurrachee	16,700	14,370	15,280	14,580	15,370
Akola Notes held by other Offices	21,320	20	1,580	610	2,190
Other Circle Notes held at Akola	...	...	...		...
Total of other Circle Notes held in each Office ..	52,49,540	50,45,540	47,53,750	51,04,160	48,97,690

CALCUTTA MINT,
The 17th September 1870.

J. BRIDGNELL,
Accountant.

IV.

held by each Circle during the Year 1869-70.

ON THE LAST DAY OF THE MONTH OF

September.	October.	November.	December.	1870. January.	February.	March.
6,40,810	9,79,610	3,07,660	14,82,620	3,22,590	5,70,810	8,75,580
17,58,260	19,75,760	22,42,290	19,97,490	19,57,340	18,08,660	10,09,950
93,210	1,36,060	1,69,080	2,07,920	2,61,010	4,11,700	4,90,760
9,10,280	12,25,710	15,10,850	12,70,410	13,17,280	13,56,150	13,34,660
1,62,700	1,61,910	1,62,660	1,65,430	1,69,270	21,110	24,210
12,03,520	8,73,450	8,82,990	12,03,600	8,52,430	6,66,460	10,09,020
4,89,870	6,18,080	7,65,670	4,42,330	3,05,040	4,41,870	6,45,440
4,49,820	5,62,490	2,21,130	3,74,660	2,32,280	3,94,800	5,82,230
12,50,550	13,39,120	14,57,210	15,34,900	16,28,870	13,27,190	3,29,530
1,90,320	4,16,790	86,470	11,05,800	87,270	1,70,800	2,86,810
3,80,180	5,12,400	3,78,920	2,41,880	2,93,380	3,35,970	3,22,010
.....	.....	26,650	52,290	91,570	2,15,720	2,61,130
4,25,910	4,96,740	7,05,490	7,95,810	8,78,070	9,60,460	9,91,550
93,210	1,36,060	1,42,430	1,48,180	1,60,710	1,73,220	2,10,140
1,04,760	2,16,570	2,26,440	2,32,690	1,45,830	59,250	17,470
....	.. ..	.....	7,450	8,450	9,870	9,430
1,78,160	1,74,860	1,75,650	1,79,590	25,340	24,750	33,860
1,50,250	1,50,310	1,49,970	1,52,160	1,53,040	4,210	5,190
10,40,610	7,16,050	7,26,730	10,41,920	8,45,640	6,55,660	9,91,860
13,120	11,960	12,750	15,430	17 060	14,940	17,650
2,590	1,100	20	2,350	2,350	6,060	4,150
... .	....		.. ..	.. ..	.....	210
47,68,780	53 52,530	50,75,530	63,27,470	48,77 340	48,14,830	47,26,420

H. HYDE,

Head Commissioner.

No.

STATEMENT showing the number of Notes cancelled up to, and outstanding on, 31st

Description.	Year of Issue.	Issued in each Year.											Total.
		Calcutta.	Madras.	Bombay.	Allahabad.	Lahore.	Calicut.	Trichinopoly.	Vizagapatam.	Nagpore.	Kurrachee.	Akola.	
10 Rupees ...	1862	1,02,000	25,001	92,000	...	...	...	...	...	...	...	...	2,19,001
	1863	49,000	11,000	67,500	...	...	...	...	...	...	...	...	1,27,500
	1864	41,400	21,500	1,02,000	12,830	17,000	...	...	...	7,500	...	...	2,02,230
	1865	83,600	21,000	70,000	13,670	11,000	4,500	3,000	7,000	16,700	2,950	...	2,33,420
	1866	1,84,000	26,830	1,02,509	11,845	4,600	2,000	3,000	..	5,000	3,300	...	3,43,084
	1867	2,23,000	34,822	2,19,956	16,838	7,600	5,000	3,000	6,500	39,300	3,950	...	5,59,966
	1868	3,28,000	49,878	2,80,000	13,307	9,600	7,000	3,000	1,000	2,800	15,150	970	7,10,705
	1869	3,67,000	45,780	3,05,000	9,309	8,100	3,000	3,000	3,000	4,900	24,400	4,705	7,78,194
		13,78,000	2,35,811	12,38,965	77,799	57,900	21,500	15,000	17,500	76,200	49,750	5,675	31,74,100
20 Rupees	1862	50,000	17,501	33,600	...	...	..	...	...	.	...	...	1,01,101
	1863	19,600	8,500	35,000	...	...	...	...	...	..	...	...	63,100
	1864	36,500	15,000	47,000	7,050	6,600	.	..	...	3,500	...	...	1,15,650
	1865	54,600	13,000	28,000	7,399	10,500	4,000	3,000	5,000	16,500	1,749	...	1,43,748
	1866	1,30,300	20,810	45,508	10,437	2,800	1,000	2,500	...	4,400	1,001	...	2,18,756
	1867	1,48,000	24,645	68,890	14,014	5,200	4,000	2,000	3,550	36,800	1,150	...	3,08,249
	1868	2,19,000	34,125	85,000	9,625	7,500	6,500	3,500	1,000	4,800	2,550	365	3,73,985
	1869	2,29,000	33,470	92,000	9,239	5,400	2,000	3,000	3,000	4,800	1,900	3,990	3,87,799
		8,87,000	1,67,051	4,34,998	57,764	38,000	17,500	14,000	12,550	70,800	8,350	4,375	17,12,388
50 Rupees ...	1862	45,600	13,001	20,000	...	...	...		...	...	...	...	78,601
	1863	13,150	8,000	13,400	...	...	...	...	..	...	...	...	34,550
	1864	21,150	14,000	28,000	4,440	3,600	...	...	...	2,000	...	...	73,190
	1865	23,900	11,000	15,500	4,861	15,000	3,500	2,500	3,000	18,000	1,150	...	98,411
	1866	61,200	10,870	23,604	5,127	1,500	1,000	1,500	.	7,900	250	...	1,12,951
	1867	55,500	20,449	39,494	11,270	2,500	4,000	2,000	1,750	12,500	950	...	1,50,413
	1868	68,500	28,076	41,000	10,785	3,000	5,500	2,000	1,000	6,400	1,500	145	1,67,906
	1869	75,000	28,295	49,000	5,630	6,000	4,500	2,000	2,000	5,400	2,300	1,245	1,81,370
		3,64,000	1,33,691	2,29,998	42,113	31,600	18,500	10,000	7,750	52,200	6,150	1,390	8,97,392

V.

December 1869, *out of the number issued from* 1*st March* 1862 *to* 31*st December* 1869.

Outstanding on 31st December 1869.												
Calcutta.	Madras.	Bombay	Allahabad.	Lahore.	Calicut.	Trichinopoly.	Vizagapatam.	Nagpore.	Kurrachee	Akola.	Total Pieces.	Total Value.
2,988	240	1,064	...	...	...	..	...	...	...	...	4,292	42,920
1,491	100	979	...	...	...	...	...	...	...	...	2,570	25,700
1,647	254	1,922	1,652	1,422	...	.		324	...	...	7,221	72,210
2,939	260	2,200	2,717	912	58	30	91	1	76		9,284	92,840
8,947	479	3,497	3,285	688	39	38	...	231	82	...	17,286	1,72,860
20,745	7,830	13,792	4,146	2,027	708	1,569	4,614	5,148	149	...	60,728	6,07,280
68,352	13,863	55,837	5,915	4,634	4,692	2,367	1,000	1,940	1,382	608	1,60,590	16,05,900
2,26,692	27,388	2,26,173	9,259	7,099	3,000	3,000	3,000	4,133	12,414	2,267	5,24,425	52,44,250
3,33,801	50,414	3,05,461	26,974	16,782	8,497	7,004	8,705	11,777	14,103	2,875	7,86,396	78,63,960
1,617	230	239	...	...	..	...	...	...	..	...	2,086	41,720
664	62	398	...	...	...	...	...	.	...	...	1,124	22,480
1,269	128	662	315	129	...	...	...	32	...	...	2,535	50,700
1,800	154	756	673	478	45	15	40	135	35	.	4,131	82,620
5,956	231	2,725	1,521	90	13	6	...	295	38	...	10,875	2,17,500
10,266	3,881	2,802	2,001	932	463	938	2,131	2,679	48	...	26,141	5,22,820
33,827	10,897	14,820	3,363	3,107	4,823	2,577	1,000	2,029	974	259	77,676	15,53,520
1,27,599	20,939	59,488	8,956	4,548	2,000	3,000	3,000	4,049	1,730	1,016	2,37,225	47,14,500
1,82,998	36,522	81,890	16,829	9,284	7,344	6,536	6,171	9,219	2,825	2,175	3,61,793	72,35,860
1,128	74	72	...	...	...	..	...	...	...	...	1,274	63,700
372	51	79	...	.	..	.	..	.	...	...	502	25,100
585	74	254	308	80		...	...	10		..	1,311	65,550
530	74	512	386	853	22	10	11	32	25	...	2,455	1,22,750
2,074	84	578	855	20	6	8	..	90	2	...	3,717	1,85,850
2,695	2,481	3,056	1,886	319	521	661	876	926	30	...	13,451	6,72,550
6,305	8,054	8,624	3,037	1,017	3,272	1,229	1,000	2,821	128	118	35,605	17,80,250
30,063	17,168	32,819	5,453	4,564	4,500	2,000	2,000	4,895	1,350	872	1,05,684	52,84,200
43,752	28,060	45,994	11,925	6,853	8,321	3,908	3,887	8,774	1,535	990	1,63,999	81,99,950

No.

STATEMENT showing the number of Notes cancelled up to, and outstanding on, 31st December

Description.	Year of Issue.	Issued in each Year.											Total.
		Calcutta.	Madras.	Bombay.	Allahabad.	Lahore.	Calicut	Trichinopoly.	Vizagapatam.	Nagpore.	Kurrachee.	Akola.	
100 Rupees ...	1862	41,585	11,001	36,700	...	...	...	...	...	...	...	...	89,286
	1863	6,150	6,500	22,500	...	...	...	...	...	..	...	..	35,150
	1864	26,565	12,800	42,000	3,669	2,700	...	...	...	700	...	...	88,434
	1865	30,700	11,000	8,500	4,381	12,200	3,500	2,000	2,300	8,300	1,700	...	84,581
	1866	62,600	14,770	30,711	3,550	1,800	2,000	2,300	...	10,300	800	...	1,28,831
	1867	66,400	22,986	65,587	13,898	2,900	5,000	4,109	1,100	14,900	1,550	...	1,98,430
	1868	1,14,000	32,577	74,000	11,112	5,500	6,000	4,000	1,000	6,200	2,500	205	2,57,094
	1869	1,14,000	40,475	76,000	6,389	4,800	5,000	2,000	3,000	3,900	1,850	1,615	2,59,029
		4,62,000	1,52,109	3,55,998	42,999	29,900	21,500	14,409	7,400	41,300	8,400	1,820	11,40,835
500 Rupees ...	1862	5,900	2,501	2,800	...	...	...	...	...	...	...	...	11,201
	1863	1,780	2,110	4,104	...	...	...	...	...	..	...	...	7,994
	1864	4,820	2,370	2,300	1,100	479	...	...	...	50	...	...	11,119
	1865	4,500	1,900	3,100	663	2,421	500	570	300	1,950	450	...	16,354
	1866	13,500	2,380	2,102	17	400	100	200	100	1,000	100	...	19,899
	1867	14,650	2,624	5,392	1,719	900	250	650	230	2,600	250	...	29,205
	1868	20,500	6,275	6,700	1,883	940	200	1,000	200	500	400	41	38,639
	1869	28,500	8,625	5,400	1,121	2,360	800	1,500	1,800	200	900	330	51,536
		94,150	28,785	31,898	6,533	7,500	1,850	3,920	2,630	6,300	2,100	371	1,86,037
1,000 Rupees	1862	13,450	1,501	12,800	...	...	...	...	...	...	..	...	27,751
	1863	9,950	1,950	14,798	...	...	...	...	...	...	...	...	26,698
	1864	10,700	1,850	19,500	124	286	...	...	...	100	...	...	32,560
	1865	13,600	1,821	10,600	676	1,314	225	396	300	1,900	1,850	...	32,682
	1866	24,300	1,430	27,389	35	479	50	...	...	1,400	200	...	55,283
	1867	25,450	2,773	29,010	1,144	1,096	225	370	160	3,700	1,650	...	65,578
	1868	43,000	4,782	9,500	1,882	1,675	150	450	200	1,000	1,850	35	64,524
	1869	68,200	8,418	44,900	846	1,750	850	1,050	1,800	300	3,850	1,445	1,33,409
		2,08,650	24,525	1,68,497	4,707	6,600	1,500	2,266	2,460	8,400	9,400	1,480	4,38,485

V.—continued.

1869, *out of the number issued from 1st March 1862 to 31st December 1869*—(continued.)

Outstanding on 31st December 1869.												
Calcutta.	Madras.	Bombay.	Allahabad.	Lahore	Calicut.	Trichinopoly.	Vizagapatam.	Nagpore.	Kurrachee.	Akola.	Total. Pieces.	Total Value.
1,240	67	203	...	...	...	...	...	...	...	...	1,510	1,51,000
155	30	228	...	...	...	...	...	...	...	...	413	41,300
726	102	656	209	3	...	...	...	2	...	...	1,698	1,69,800
975	107	288	111	421	22	2	17	12	22		1,977	1,97,700
2,335	179	794	272	152	8	19	...	94	19	...	3,872	3,87,200
2,181	1,553	2,002	1,856	306	478	266	254	452	39	...	9,387	9,38,700
8,942	6,560	7,897	2,080	1,371	2,205	2,339	42	1,688	854	201	34,179	34,17,900
43,925	22,297	41,918	5,805	3,611	4,603	2,000	2,595	3,382	1,658	1,519	1,33,313	1,33,31,300
60,479	30,895	53,986	10,333	5,864	7,316	4,626	2,908	5,630	2,592	1,720	1,86,349	1,86,34,900
104	18	3	...	..	...	...	...	...	...	...	125	62,500
18	17	6	..	...	...	...	...	...	...	...	41	20,500
78	18	14	93	9	...	...	...	...	...	...	212	1,06,000
65	19	41	43	58	1	5	6	...	1	...	239	1,19,500
271	56	36	1	16	1	...	...	1	1	...	383	1,91,500
259	197	87	67	60	45	44	48	158	3	...	968	4,84,000
859	791	613	238	75	147	47	7	205	13	41	3,036	15,18,000
9,451	5,733	3,198	960	1,609	799	1,438	1,542	200	296	330	25,556	1,27,78,000
11,105	6,849	3,998	1,402	1,827	993	1,534	1,603	564	314	371	30,560	1,52,80,000
401	7	25	...	...	...	...	...	...	...	...	433	4,33,000
147	13	113		...	...	...	...	...	...	...	276	2,76,000
113	25	37	1	4	...	...	...	...	...	...	180	1,80,000
211	42	208	22	6	...	7	4	1	5	...	506	5,06,000
99	41	366	2	28	...	...	...	3	2	...	541	5,41,000
116	263	3,575	29	30	85	29	57	1,012	63	...	5,289	52,89,000
1,407	1,022	3,246	316	67	134	117	117	345	250	35	7,056	70,56,000
7,551	6,665	24,424	665	1,159	850	863	1,635	300	2,542	1,445	68,099	6,80,99,000
0,045	8,078	31,997	1,035	1,294	1,069	1,016	1,813	1,691	2,862	1,480	82,380	8,23,80,000

No. V.

ABSTRACT showing percentage of outstanding

Description.	Year of Issue.	Calcutta.	Madras.	Bombay.	Allahabad.	Lahore.	Calicut	Trichinopoly.	Vizagapatam.	Nagpore.	Kurrachee.	Akola.	Average.
10 Rupees	1862	2·928	·959	1·156	...	...	...	...	...	...	...	...	1·681
	1863	3·042	·909	1·450	...		...	...	...	...	...	...	1·800
	1864	3 978	1 181	1·884	12 876	8·364	..	...	...	4 320	...	...	5·434
	1865	3·515	1·238	3·142	19·875	8 290	1·288	1·000	1·300	0 006	2·576	...	4·223
	1866	4·862	1·785	3 111	27 733	14 956	1·950	1 266	..	4·620	2 485	...	7·007
	1867	9·302	22·486	6·270	24 622	26 671	14 160	52·300	70·984	13·099	3 772	...	24·366
	1868	20 839	27 793	19·941	44 450	48 272	67 028	78 900	100·000	69 285	9·122	62·680	49·846
	1869	61 768	59·825	74·155	99 462	87 641	100 000	100·000	100·000	84·347	50·877	48·182	78·751
20 Rupees	1862	3·234	1·314	·711	...	...	...	...	...	...	...	...	1·753
	1863	3·387	·729	1 137	.	...	...	...	...	...	...	...	1·751
	1864	3·476	·853	1·408	4 468	1·954		...	...	914	...	...	2·178
	1865	3·296	1·107	2 700	9·095	4·552	1·125	·500	·800	·818	2·006	..	2·509
	1866	4·571	1·110	5·987	14·573	3 214	1·300	·240	...	6·704	3 796	..	4·610
	1867	6·936	15·747	4·067	14 278	17·923	11·575	46·900	60 028	7·279	4·174	...	18·890
	1868	15·446	31·932	17·435	34·910	41·426	74·200	73 628	100·000	42·271	38·196	67·272	48 795
	1869	55·720	62·560	64·660	96·936	84·222	100·000	100·000	100·000	84 354	91·052	48·020	80·684
50 Rupees	1862	2·473	·569	·360	...	...	...	...	...	...	...	...	1·134
	1863	2 828	·637	·589	...	...	...	...	...	...	...	...	1·351
	1864	2·765	·528	·907	6 936	2 222		...	...	500	...	...	2·309
	1865	2·217	·672	3·303	7·940	5·688	·628	·400	·366	·177	2·174	...	2·656
	1866	3·388	·772	2·448	16 676	1·333	·600	·533	...	1 139	·800	...	3·076
	1867	4·855	12·132	7·737	16 734	12 760	13·025	33·050	50·057	7 408	3 158	...	16·091
	1868	9·204	28·086	21 034	28·159	33 900	59·491	61·450	100·000	44·078	8·533	81·379	43·265
	1869	40·084	60 675	66·977	96·856	76·066	100·000	100·000	100·000	90·648	58·696	70·040	78·186

—continued.

Notes on 31st December 1869.

Description.	Year of Issue.	Calcutta.	Madras.	Bombay.	Allahabad.	Lahore.	Calicut.	Trichinopoly.	Vizagapatam.	Nagpore.	Kurrachee.	Akola.	Average.
100 Rupees ...	1862	2·981	·609	·553		...	...	..	...	...	...	...	1·381
	1863	2·520	·461	1·013	..	...	.	...	..		...	...	1·331
	1864	2·732	797	1·561	5·695	111	..	...	...	·285	...	...	1·863
	1865	3·175	·972	3·388	2·533	3·450	·628	·100	·739	·144	1·294	..	1·642
	1866	3·730	1·212	2·585	7·661	8·444	·400	·826		·912	2·375	...	3·127
	1867	3·284	6·756	3·052	13·354	10·551	9·560	6·173	23·090	3·033	2·516	...	8·166
	1868	7·843	20·137	10·671	18·718	24·927	36·750	58·475	4·200	27·225	34·160	98·048	31·014
	1869	38·530	55·088	55·155	90·859	75 229	92 060	100·000	86·500	86·718	89·621	94·055	78·528
500 Rupees ..	1862	1·762	·719	·107				...	..	. .	...	..	·862
	1863	1·011	·805	·146	...	..		..	...	...	...	...	·654
	1864	1·618	·759	·608	8·454	1·878		...	...	...	...	...	2·663
	1865	1·444	1·000	1·322	6·185	2·395	·200	·877	2·000	...	·223	...	1·772
	1866	2·007	2 353	1 712	5·882	4·000	1·000	.		·100	1·000	...	2·257
	1867	1·767	7·507	1·613	3·830	6·666	18·000	6·769	20 869	6·077	1·200	...	7·429
	1868	4·190	12·605	9·149	12·639	7 978	73·500	4·700	3·500	41·000	3·250	100·000	24·772
	1869	33·161	66·469	59·222	85·637	68·177	99·875	95·866	85·666	100·000	32·889	100·000	75·178
1,000 Rupees ...	1862	2·981	·466	·195	..	...	...	..	...	.		...	1 214
	1863	1·477	·666	·783	...	...	..	...	.	...	...	...	·975
	1864	1·056	1·351	·189	·806	1·398			...	.	...	. .	·960
	1865	1·551	2·306	1·962	3 254	·456		1·767	1·333	052	·270	.	1·439
	1866	·407	2·867	1·336	5·714	5·845				·214	1·000	...	2·483
	1867	·455	9·484	12·323	2·534	2·737	37·777	7·837	35·625	28·162	3·818		14·075
	1868	3·272	21·371	34·168	16·790	4·000	89·333	26·000	58·500	34·500	13·513	100·000	36·495
	1869	40·397	79·175	54·396	78·605	66·228	100·000	82·190	90·833	100·000	66·026	100·000	77·986

No. V.—concluded.

ABSTRACT showing percentage of outstanding Notes on 31st December 1869.

Year of Issue.	Percentage of outstanding Notes.						Average.
	10 Rupees.	20 Rupees.	50 Rupees.	100 Rupees.	500 Rupees.	1,000 Rupees.	
1862 ...	1·681	1·753	1·134	1·381	·862	1·214	1·337
	1·800	1·751	1·351	1·331	·654	·975	1·310
1864 ..	5·434	2·178	2·309	1·863	2·663	·960	2·568
1865 ..	4·223	2 599	2·356	1·642	1 772	1·439	2·338
1866 ...	7·007	4·610	3·076	3 127	2·257	2·483	3·760
1867 ...	24·366	18 890	16 091	8 166	7 429	14·075	14·836
1868	49·846	48·795	43·265	31·014	24·773	36·495	39·031
1869	78·751	80·684	78 186	78 528	75·178	77·986	78·219

ABSTRACT showing Value of outstanding Notes on 31st December 1869.

Year of Issue	10 Rupees.	20 Rupees.	50 Rupees.	100 Rupees.	500 Rupees.	1,000 Rupees.	Total.
1862 .	42,920	41,720	63,700	1,51,000	62,500	4,33,000	7,94,840
1863 ..	25,700	22,480	25,100	41,300	20,500	2,76,000	4,11,080
1864 ..	72,210	50,700	65,550	1,69,800	1,06,000	1,80,000	6,44,260
1865 ..	92,840	82,620	1,22,750	1,97,700	1,19,500	5,06,000	11,21,410
1866 ..	1,72,860	2,17,500	1,85,850	3,87,200	1,91,500	5,41,000	16,95,910
1867 ..	6,07,280	5,22,820	6,72,550	9,38,700	4,84,000	52,89,000	85,14,350
1868	16,05,900	15,53,520	17,80,250	34,17,900	15,18,000	70,56,000	1,69,31,570
69	52,44,250	47,44,500	52,84,200	1,33,31,300	1,27,78,000	6,80,99,000	10,94,81,250
	78,63,960	72,35,860	81,99,950	1,86,34,900	1,52,80,000	8,23,80,000	*13,95,94,670

* The difference between the above sum and the amount of Notes in circulation (No. 1) is owing to value of Notes held in the Currency Offices for issue, for re-issue, for cancellation and for adjustment in the Registers of Issue.

E. E.

CALCUTTA MINT,
The 17th September 1870.

J. BRIDGNELL,
Accountant.

H. HYDE,
Head Commissioner.

No. VI.

STATEMENT of the composition per 100 *of Currency employed in business transactions in Calcutta, Madras, and Bombay*

No. of the Returns.	Receipts.			Payments.			Total Transactions.			Remarks
	Specie.	Currency Notes.	Bills, &c.	Specie.	Currency Notes.	Bills, &c.	Specie.	Currency Notes.	Bills, &c.	
				Calcutta Banks.						
1	...	...	...	...	...	...	·70	40·10	59·20	
2	...	...	...	...	...	...	8·98	26·85	64·17	
3	...	...	...	...	...	...	1·62	13·50	84·88	
4	..	...	...	...	...	...	2·74	47·70	49·56	
5	...	..	...	...	...	...	7·30	39·00	53·70	
6	...	...	...	...	...	...	1·50	51·50	47·00	
7	...	...	...	...	...	...	3·75	58·85	37·40	
8	...	...	...	...	...	...	·01	5·00	94·99	
Average	...	...	...	...	...	...	3·33	35·31	61·36	
				Members of the Chamber of Commerce, Calcutta.						
1	1·50	50·00	48·50	1·25	53·00	45·75	1·37	51·50	47·13	
2	1·00	44·00	55·00	1·00	59·00	40·00	1·00	51·50	47·50	
3	4·70	43·13	52·17	4·58	44·47	50·95	4·64	43·80	51·56	
4	10·00	48·00	42·00	10·00	48·00	42·00	10·00	48·00	42·00	
5	12·50	25·00	62·50	8·00	30·00	62·00	10·25	27·50	62·25	
6	1·00	36·00	63·00	2·00	38·00	60·00	1·50	37·00	61·50	
7	·25	19·00	80·75	4·25	84·25	11·50	2·25	51·62	46·13	
8	1·00	14·00	85·00	1·00	5·00	94·00	1·00	9·50	89·50	
9	9·93	34·65	55·42	9·46	34·83	55·71	9·69	34·71	55·57	
10	13·14	85·86	1·00	·88	3·52	95·60	7·01	44·69	48·30	
11	2·87	26·66	70·47	2·31	26·99	70·70	2·59	26·82	70·59	
12	7·92	92·08	..	6·07	47·33	46·60	6·99	69·71	23·30	
13	12·90	47·40	39·70	12·90	47·40	39·70	12·90	47·40	39·70	
14	10·00	90·00	...	3·00	7·00	90·00	6·50	48·50	45·00	
15	13·20	83·00	3·80	13·00	83·43	3·57	13·10	83·22	3·68	
16	5·69	32·44	61·87	4·56	26·19	69·25	5·13	29·31	65·56	
17	6·00	28·00	66·00	7·00	27·00	66·00	6·50	27·50	66·00	
18	1·00	2·00	97·00	1·00	19·00	80·00	1·00	10·50	88·50	
19	14·50	55·75	29·75	20·25	49·75	30·00	17·38	52·75	29·87	
20	10·00	75·00	15·00	3·00	87·00	10·00	6·50	81·00	12·50	
21	10·00	3·00	87·00	10·00	35·00	55·00	10·00	19·00	71·00	
22	1·00	79·00	20·00	2·50	78·00	19·50	1·75	78·50	19·75	
23	·50	46·50	53·00	·75	50·25	49·00	·62	48·38	51·00	
24	13·00	76·00	11·00	13·00	76·00	11·00	13·00	76·00	11·00	
25	3·00	23·00	74·00	53·00	17·00	30·00	28·00	20·00	52·00	
26	7·00	60·00	33·00	4·00	51·00	45·00	5·50	55·50	39·00	
27	3·00	18·00	79·00	3·00	18·00	79·00	3·00	18·00	79·00	
28	1·00	25·00	74·00	1·00	40·00	59·00	1·00	32·50	66·50	
29	12·00	30·00	58·00	10·00	32·00	58·00	11·00	31·00	58·00	
30	5·40	4·80	89·80	4·30	4·50	91·20	4·85	4·65	90·50	
31	3·00	91·00	6·00	4·00	15·00	81·00	3·50	53·00	43·50	
32	1·00	16·00	83·00	5·00	12·00	83·00	3·00	14·00	83·00	
33	6·40	48·40	45·20	6·40	48·40	45·20	6·40	48·40	45·20	
34	14·00	56·00	30·00	7·00	45·00	48·00	10·50	50·50	39·00	
35	17·00	58·00	25·00	15·00	60·00	25·00	16·00	59·00	25·00	
36	5·00	34·50	60·50	1·25	30·50	68·25	3·13	32·50	64·37	
37	3·70	46·70	49·60	3·25	46·70	50·05	3·47	46·70	49·83	
38	10·20	36·70	53·10	2·00	8·00	90·00	6·10	22·35	71·55	
39	27·00	55·00	18·00	22·00	46·00	32·00	24·50	50·50	25·00	
40	4·90	57·25	37·85	4·90	57·40	37·70	4·90	57·33	37·77	
41	·73	53·66	45·61	1·51	81·21	17·28	1·12	67·43	31·45	
Average	...	...	...	...	..	...	7·04	42·97	49·99	
				Calcutta Traders.						
1	...	...	...	...	...	.	14·00	27·00	59·00	
2	...	...	...	...	...	..	9·11	35·35	55·54	
3	...	...	...	...	...	...	6·00	8·00	86·00	
4	...	...	...	..	...	...	10·00	30·00	60·00	
5	...	...	...	...	...	...	25·00	37·00	38·00	
6	...	...	...	...	...	...	30·00	35·00	35·00	
7	..	...	...	...	...	..	15·00	50·00	35·00	
8	...	...	...	...	...	...	20·75	37·50	41·75	
9	..	...	...	..	...	...	8·00	48·00	44·00	
10		...	...	...	...	...	16·00	30·00	54·00	
11	...	...	...	...	...		8·00	28·00	64·00	
12	...	...	...	...	...	...	10·00	75·00	15·00	
13	...	...	...	...	...	...	13·50	39·50	47·00	
14	...	...	...	..	...	...	41·00	50·00	9·00	
15	...	...	...	...	...	...	19·00	50·00	31·00	
Average	...	...	...	...	...	...	16·36	38·69	44·95	

No. VI.—continued.

STATEMENT of the composition per 100 *of the Currency employed in business transactions in Calcutta, &c.*—continued.

No. of the Returns.	Receipts.			Payments.			Total Transactions.			Remarks.
	Specie.	Currency Notes.	Bills, &c.	Specie.	Currency Notes	Bills, &c.	Specie.	Currency Notes.	Bills, &c.	
				Bombay Banks.						
1	...	...	.	...		...	5·00	70·00	25·00	
2	...	...		..	..	.	2 00	43·00	55·00	
3	...	...	.			..	1·00	41·00	58·00	
4	...	..	.	.	..	.	20·47	35·55	43·98	
5	...	...	...	.			1·00	46 00	53·00	
6	...	.	.				·20	54·40	45·40	
7	...		...			.	25 00	41·00	34·00	
8	...		...	.	.	...	2·00	55·00	43·00	
Average	...	...	...	...	...	...	7·08	48·24	44·68	
				Bombay Firms.						
1	.			.		...	4·00	94·00	2·00	
2	...	..	...	..		..	5·00	38·00	57 00	
3	.	.	.				3·00	7·00	90·00	
Average	...	...	...		..		4 00	46 33	49·67	
				Madras Banks.						
1	8·44	14·20	77·36	7·94	13·65	78·41	8·19	13·93	77·88	
				Madras Firms						
1	8 74	27·03	64·23	15·87	32·63	51·50	12·31	29·83	57·86	
2	7·54	20·21	72·25	9·08	22·77	68·15	8·31	21·49	70·20	
3	28·08	22·61	49·31	61·76	28 39	9·85	44·92	25·50	29·58	
Average			..				21·85	25·61	52·54	

ABSTRACT.

	Specie.	Currency Notes.	Bills, &c.
Calcutta Banks ...	3 33	35·31	61·36
„ Chamber of Commerce	7·04	42·97	49·99
„ Trades ...	16·36	38·69	44·95
Bombay Banks	7·08	48·24	44 68
„ Firms ..	4 00	46·33	49·67
Madras Banks	8·19	13·93	77·88
„ Firms ...	21·85	25·61	52·54
Average	9·69	35·87	54·44

E. F.

CALCUTTA MINT, *The 17th September* 1870.

J. BRIDGNELL, *Accountant.*

H. HYDE, *Head Commissioner.*

No. VII.

STATEMENT of Currency Notes issued from, and received into, the several Government Treasuries throughout India during the year 1869-70 *and of the Balances of Currency Notes held on* 31*st March* 1870

		Receipts						Issues						Balance
		General Treasury (Bank)	Other Treasuries	Public in payment of Government dues	Public for Silver	Exchange for Notes of other values.	Total.	General Treasury (Bank)	Other Treasuries	Public in payment of Government dues	Public for Silver	Exchange for Notes of other values	Total.	
	Bengal.													
1	Cossyah Hills	17,750	10,500	14,650	35,390		78,290	1,000	1,000	20,090	54,450	...	76,540	13,010
2	Garrow "			500			500				300		300	400
3	Naga "	1,000	5,000				6 000			3,360			3,360	2,640
4	Julpigoree	31,500	7,000	1,560	2 000		42 060			39 780	17,920		57,700	
5	Durrung		1 000	16,020	40,040	150	57,210	28,500	44,000	15,360	30	150	88 040	11,430
6	Kamroop	21 000	3,000	15,640	1,16,910		1,56 550	1,34 000			55 130		1,89,130	28,560
7	Luckhimpore	23 500		7,510	250	.	31 260	11,000		21,250	4,630		36 880	20 400
8	Nowgong, Assam	18,900	500	11,750	23,780		54 930	15,000		29 430	18,200		62,630	7 580
9	Seebsaugor	10,000	10,000		23 200		43 200			9,250	32,990		42,240	15,140
10	Bhaugulpore	57 000	8,000	2,99 850	1,39 060	3,200	5,07,110	2,46,000		2,20 030	50,660	3 200	5 91 890	26,710
11	Monghyr	12 500	2 500	91,680	34,750	3,160	1 44 590	59,000		70,760	3 770	3,160	1,36,690	49,850
12	Purneah	64 500	33,000	3,82 470	8,700		4,88 670	2 84 000	18 760	1,87 550	7,950	.	4 98,260	21,790
14	Deoghur, Sonthal Pergunnahs ...	26,500	19,000	1 630	2,89 310	.	3,29,440	2,07,000		40,240	83,330		3,30,610	11,920
15	Godda "	5,500	1,000	210	400	200	7 310			6 700	380	200	7,280	
16	Nya Doomka "	5,000	10 000		1 980		16 980			10,200	13,060		23,260	4,330
17	Rajmehal "	7,000	1,000	5,890	50 720		64 610	15 420	3,000	16,420	24,270		59,110	9 960
18	Bancoorah			1,31,130	7,730		1 38,860	11,500	10,000	1,10,750	7,190		1 39,360	4,410
19	Beerbhoom	9,000	1,000	2 69,020	66 380	4 310	3,49 710	76 470	14,000	1,82,320		4,410	2,77 200	1 06 920
20	Burdwan			11,27 250	28 570	6 050	11,61 870	3 93,250	2 15,750	3,76 900	1,4 ,300	6,050	11,37 250	1,06,220
21	Hooghly			14 15,700	53 680	16,090	14,85,470	8 62 00	2,05,000	5,82,630	14 630	16 090	16,80 350	90,510
22	Howrah	67 400	18,580	69 660	19 120	1,200	1,75 960	86,360		81 520	5,110	1,100	1,74,090	6,900
23	Midnapore	58,500	22,400	2,43,860	29,240	3,120	3,57 120			3,60 280		2,270	3,62 550	59 500
24	Bulloan, Noakhally	54 500	21,250				75 750			70 790			70,790	16,000
25	Chittagong	43 000		4,91,800	12,49 320	25,600	18 09 720	16,80,000	. .	1 06,770	28,120	25 600	18,40,490	34,020
26	Tipperrah	66 500	34,500	220	1,120	1,450	1,03 790			1,04 860		1,100	1,05,960	12,120
27	Hazareebaugh	3 30 000	35 000	56,780	70 150	.	3,91,930			2,39,540	1,74,780		4,14,320	20,700
28	Lohardugga	42,500	20 000		49 140	.	1,11 640	5 000	4,000	1 900	97,970		1,08,870	10,770
29	Maunbhoom	15 500	5 000	88,140	10,740	4,150	1,23 530	32,500	14,700	60,620	2,160	4,150	1,14,130	18 260
31	Singbhoom		12,250	1,410	19,660		33 320			3 980	23 960		27,940	9,780
32	Darjeeling	10,000	2,000	67,310	5,280	32,640	1,17,230	24,030	26,500	15,500	20,180	32,640	1,18,850	22,300
33	Gowalpara, Eastern Dooars ...	19 020	3,000	1,430	11,060		34 510			43,170			43,170	11,220
34	Balasore . "	41 500	33,000	21,130	9,120	1 600	1,06 350	10,500		95,870			1,07,970	18,620
35	Cuttack . .	66,000	23 300	4,900	7,410	3,460	1,02,070			59,840	21,310	1,600	83 830	20,890
36	Pooree	20 500	10,000	1,390	2,940	1,620	36,450			36,680		2 650	38 290	10 920
37	Backergunge	1,03,000	25,500	66 320	64 500		2,59 320	22,000	1,100	1,59 530		1,610	1,82,630	93,740
38	Cachar	18,000	22,000	16,570	13,450	.	70,020				63,600		63 600	8,930
39	Dacca	90,000		32,070	79,070		2,01,140		1,390	20 930	1,87,010		2,09 330	5 480
40	Furreedpore	27,500	31,500	35,440	100	..	94,540	8,500		89,700	400		98,600	16,540
41	Mymensing	70 500	27,000	2,400	8,700		1,08,600			1,00,400			1,00,400	22,060
42	Sylhet . .	32,000	10,500	10,320	4,320		57,140			59,090			59,090	10,380

No. VII.—continued.

STATEMENT of Currency Notes, issued from, and received into, the several Government Treasuries throughout India during the year 1869-70, *&c.*,—continued.

		Receipts.						Issues.						Balance.
		General Treasury (Bank.)	Other Treasuries.	Public in payment of Government dues.	Public for Silver.	Exchange for Notes of other values.	Total.	General Treasury (Bank.)	Other Treasuries.	Public in payment of Government dues.	Public for Silver.	Exchange for Notes of other values.	Total.	
	Bengal—continued.													
43	Chumparun	14,000	7,400	80,400	570	200	10,2,570	57,000	...	41,710	20,020	...	1,18,920	...
44	Gya	75,000	4,000	65,050	21,020	...	1,65,070	20,000	...	1,46,930	...	190	1,66,930	35,730
45	Patna	...	...	2,02,430	13,390	...	2,15,820	...	...	28,300	1,82,720	...	2,11,020	4,870
46	Sarun	42,500	...	5,000	69,200	...	1,16,700	46,000	...	40,550	17,170	...	1,03,720	19,040
47	Shahabad	48,500	...	76,510	...	2,100	1,27,110	20,000	18,100	48,030	60,610	...	1,48,840	23,310
48	Tirhoot	41,000	7,000	10,71,470	1,90,820	23,920	13,34,210	11,91,000	...	1,51,960	...	2,100	13,66,880	16,550
49	Calcutta	...	...	22,20,430	...	...	22,20,430	22,17,120	...	...	...	23,920	22,17,120	10,340
	„ General Treasury	...	...	...	...	...	...	...	...	...	...	...	...	42,82,630
50	Jessore	49,000	12,000	1,84,720	74,430	4,200	3,24,350	54,000	18,500	1,77,840	1,040	4,200	2,55,580	1,14,730
51	Nuddea	...	...	7,64,110	3,40,370	...	11,04,480	6,85,500	80,750	2,90,040	...	...	10,56,290	2,00,550
52	Soonderbuns	1,500	4,730	2,1970	120	...	28,320	...	21,610	5,430	200	...	27,240	1,280
53	24-Pergunnahs	...	22,580	26,40,620	83,280	100	27,46,580	14,61,850	2,430	11,78,070	68,080	100	2,71,05,300	1,80,230
54	Bograh	33,500	22,000	4,890	3,270	1,250	64,910	...	...	63,720	...	1,250	64,970	3,950
55	Dinagepore	71,000	42,000	1,13,160	27,290	980	2,54,430	75,500	...	1,72,730	.	980	2,49,210	60,220
56	Maldah	...	...	71,930	9,230	3,550	84,710	6,000	14,000	31,653	47,420	3,620	1,02,690	14,530
57	Moorshedabad	36,500	16,000	5,18,300	16,910	7,170	5,94,880	1,86,000	6,500	2,23,470	95,420	7,170	5,18,560	1,22,420
58	Pubna	34,500	3,500	50,520	49,870	1,100	1,39,490	48,000	...	88,680	1,260	1,100	1,39,040	18,320
59	Rajshahye	44,000	12,000	1,02,060	4,690	590	1,63,340	38,000	...	1,27,370	...	590	1,65,960	15,660
60	Rungpore	71,000	25,000	1,14,200	11,200	200	2,21,600	53,000	...	1,54,140	300	200	2,07,640	51,310
	Total ...	18,48,570	6,37,490	1,32,75,940	31,37,560	1,53,360	1,90,52,920	9,27,200	7,21,090	69,58,650	16,52,950	1,51,400	1,87,56,090	61,41,190
	North-Western Provinces.													
61	Agra Bank of Bengal...	..	..	...	...	...	...	...	...	...	..	...	...	2,81,580
62	Ajmere	64,000	..	...	7,050	...	71,050	...	...	...	79,630	...	79,630	19,660
63	Allahabad	...	...	31,190	...	...	31,190	...	...	24,500	...	...	24,500	40,110
64	Allygurh	...	...	...	70,490	...	70,490	...	...	...	84,660	...	84,660	2,640
65	Azimgurh	13,000	...	540	21,730	...	35,270	...	...	...	34,550	...	34,550	1,600
66	Banda	...	...	1,140	30,080	..	31,220	100	...	...	33,250	...	33,350	2,590
67	Bareilly	2,00,000	50,000	8,370	1,91,310	16,610	4,66,290	50	...	1,77,530	2,39,550	17,790	4,34,920	36,870
68	Basti	...	...	...	21,030	...	21,030	...	...	...	48,500	...	48,500	1,520
69	Benares	...	10,000	45,450	...	3,460	58,910	...	...	39,690	...	...	39,690	18,790
71	Bijnour	...	...	43,540	62,670	...	1,06,210	...	...	...	52,270	...	52,270	66,090
72	Boolunshubur	...	...	2,040	3,770	...	5,810	...	...	...	4,090	...	4,090	4,030
73	Budaon	19,400	5,900	...	15,780	...	41,080	...	...	...	40,780	...	40,780	7,360
74	Dehra Dhoon	9,000	...	11,250	57,820	14,100	92,170	...	10	55,150	19,870	10,830	85,860	52,810
75	Etah	...	...	...	10,750	...	10,750	40	...	...	10,090	...	10,130	1,240
76	Etawah	...	...	...	67,730	3,070	70,800	...	...	36,230	52,060	2,570	90,860	7,980
77	Furruckabad	15,000	...	...	92,570	...	1,07,570	...	...	...	1,03,250	...	1,03,250	10,820
78	Futtehpore	...	12,000	8,180	60,490	...	80,670	...	...	45,410	43,880	...	89,290	34,580
79	Ghazeepore	...	18,500	90	38,450	...	57,040	...	...	...	56,810	...	56,810	250

80	Goruckpore	...	...	...	...	...	...	1,330	...	1,330	...	...	...	1,370	...	1,370	...
81	Humeerpore	...	...	...	...	90,000	360	23,590	...	1,13,950	...	...	4,000	1,07,860	...	1,11,860	20,840
82	Jaloun	...	...	...	...	18,500	...	...	...	36,360	...	...	...	50,050	...	50,050	260
83	Jhansi	...	...	...	...	...	1,37,000	5,010	46,620	...	1,88,630	...	88,000	...	1,39,810	...	2,27,810	41,160
84	Joanpore	...	...	...	...	...	...	520	47,870	...	48,390	...	...	...	54,150	...	54,150	590
85	Kumaon (Almorah)	...	...	...	...	26,500	...	16,860	43,040	1,050	87,450	...	60,000	4,240	64,300	1,070	1,29,610	23,580
86	Lullutpore	...	...	...	...	20,500	...	220	5,850	40	26,610	...	...	...	66,450	40	66,490	1,010
87	Meerut	...	...	...	...	1,00,000	...	...	4,47,590	...	5,47,590	...	...	...	3,89,110	...	3,89,110	1,91,920
88	Mirzapore Bank of Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	39,370
89	Moradabad	...	...	...	...	22,000	38,000	150	2,31,970	...	2,92,120	...	21,500	...	1,78,060	...	1,99,560	1,53,010
93	Mozuffernuggur	...	...	...	...	...	33,000	1,680	34,450	...	69,130	...	...	5,240	48,770	...	54,010	15,910
94	Muttra	...	...	...	...	...	...	440	20,060	...	20,500	...	...	...	16,180	...	16,181	5,250
95	Mynpoory	...	...	...	...	...	...	7,010	17,670	...	24,680	...	...	...	26,920	...	26,920	400
96	Roorkee	...	...	...	...	1,28,000	...	4,160	36,140	2,550	1,70,850	...	...	...	1,38,690	...	1,38,690	36,250
97	Shahjehanpore	...	...	...	...	...	...	21,670	1,21,050	...	1,42,720	...	...	...	1,08,230	...	1,08,230	84,380
98	Saharunpore	...	...	...	...	...	...	...	38,030	...	38,030	...	...	...	40,140	...	40,140	530
				TOTAL	..	6,35,900	3,94,400	2,09,870	18,84,840	40,880	31,65,890	190	1,69,510	3,91,990	23,33,330	32,300	29,27,320	12,04,780
	OUDH.																	
99	Baraitch	...	...	...	...	24,000	...	...	840	...	24,840	...	...	...	16,190	...	16,190	8,650
100	Barabanki	...	...	...	...	...	2,670	18,830	...	21,500	...	...	...	...	20,650	...	20,650	1,930
101	Fyzabad	...	...	...	...	1,66,000	...	...	33,670	...	1,99,670	...	...	97,450	64,390	...	1,61,840	39,460
102	Gondah	...	...	...	...	...	...	...	1,090	...	1,090	...	...	...	830	...	830	260
103	Hurdui	...	...	...	...	...	...	2,490	18,010	...	20,500	100	...	...	55,200	...	55,300	...
104	Teheree (Mohumdee)	...	...	...	...	...	...	19,610	8,700	100	28,410	...	...	...	31,010	100	31,110	2,300
105	Lucknow Bank of Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	55,260
106	Oonao	...	...	...	...	...	8,000	5,100	8,270	400	21,770	...	...	2,000	27,350	380	29,730	1,600
107	Pertabgurh	...	...	...	...	22,500	...	...	35,960	...	58,460	...	10,000	...	24,660	...	34,660	...
108	Roy Bareilly	...	...	...	...	63,000	...	22,240	16,620	1,020	1,02,880	...	...	26,740	34,550	1,020	62,310	...
109	Seetapore	...	...	...	...	1,50,000	...	2,270	19,430	...	1,71,700	...	...	...	79,650	...	79,650	32,050
110	Sultanpore	...	...	...	...	37,000	...	1,330	35,990	1,140	75,460	...	...	...	87,620	1,140	88,760	13,930
				TOTAL	...	4,62,500	8,000	55,710	1,97,410	2,660	7,26,280	100	10,000	1,26,190	4,42,100	2,640	5,81,030	1,55,440
	PUNJAB.																	
111	Bunno	...	...	...	...	5,000	16,900	...	3,070	...	24,970	...	...	...	26,090	...	26,090	...
112	Dehra Ghazee Khan	...	...	...	...	28,500	...	...	14,440	...	42,940	...	...	...	47,780	...	47,780	11,940
113	Dehra Ismail Khan	...	...	...	...	...	...	...	48,080	...	48,080	...	...	...	49,050	...	49,050	18,800
114	Delhi Bank of Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	52,250
115	Ferozepore	...	...	...	...	...	19,000	1,95,610	10,56,900	1,11,600	13,83,110	...	7,33,030	1,69,620	3,70,000	59,500	13,32,150	57,630
116	Goojranwallah	...	...	...	...	...	...	10,710	35,200	...	45,910	...	...	28,090	12,410	...	40,500	24,500
117	Goozrat	...	...	...	...	...	1,400	500	42,190	...	44,090	...	14,000	...	26,240	...	40,240	12,370
118	Goordaspore	...	...	...	...	47,000	...	3,580	44,440	850	95,870	...	...	37,820	63,340	740	1,01,900	...
119	Goorgaon	...	...	...	...	8,500	...	1,370	2,630	...	12,500	...	...	1,880	7,710	...	9,590	5,750
121	Hissar	...	...	...	...	...	4,500	40,610	6,930	...	52,040	...	13,520	8,220	19,883	1,820	43,440	13,520
122	Hoshyarpore	...	...	...	...	...	6,000	16,900	23,790	...	46,690	...	...	...	36,300	...	36,300	...
123	Hazara	...	...	...	...	26,000	10,000	13,880	...	...	49,880	...	...	5,1260	9,710	...	60,970	22,830
124	Jhung	...	...	...	...	...	10,000	...	5,370	...	15,370	...	...	...	12,960	...	12,960	9,290
125	Jullunder	...	...	...	...	44,000	...	34,770	1,02,180	30,830	24,780	...	6,000	39,590	1,54,590	30,830	2,31,010	5,300
126	Kangra (Dhurumsalla)	...	...	...	...	...	...	34,710	1,05,480	31,280	1,71,470	...	...	25,410	1,15,020	30,590	1,71,020	10,800
127	Kohat	...	...	...	...	...	18,000	10,110	17,700	...	45,810	...	...	1,560	43,080	...	44,640	8,690

No VII.—continued.

STATEMENT of Currency Notes, issued from, and received into, the several Government Treasuries throughout India during the year 1869-70, *&c.*,—continued.

		Receipts						Issues						Balance.
		General Treasury (Bank)	Other Treasuries.	Public in payment of Government dues	Public for Silver	Exchanged for Notes of other values	Total	General Treasury (Bank)	Other Treasuries	Public in payment of Government dues	Public for Silver	Exchange for Notes of other values	Total	
	Punjab—continued.													
128	Karnaul	32,750		3,930	14,540		51,220		.	10,640	30,280		40,920	11,960
129	Lahore Bank of Bengal													13,61,800
130	Loodianah	29 500		7,490	3,27,700	2,540	3,67,230	68,710	10,000	3,580	1,77 590	2,910	2,62,790	1,14,830
131	Montgomery	20,300			1,970		22 270				28 030		28,030	
132	Mooltan ..			1,52,300	4,08 390	17 350	5,78,040		3,47,000	42,750	1,79 280	17,350	5 86,390	72,100
133	Moozuffergurh	10,000			19,890		29 890				23 230		23,230	13,930
134	Peshawur		1 62,000		33 210	17,460	2,12,570	.			1,43,080	26,452	1 69 530	50,300
135	Rawul Pindee	65,000	3 35,000	29,780	3 90 680	17,030	8,37,490		1,14,000	2,95,250	3,31,710	17,020	7,57,990	80 300
136	Rohtuck		2,18 630	900	23,580		2 43 110		2,03,000		29 080		2 32,080	16,020
137	Sealkote		87,500	19 800	1,05,340	10 850	2 23,490			55 930	1,33 160	19 930	2 09,030	22,480
138	Shahpore			5,57,000	41,540	7,300	5,78,840	1,55,900	3,70,300	9,510	13,100	5,290	5 54,100	80 250
139	Simla	.	2 41,000	72,760	4,80 200		7,93,960				7,49,840	48,630	7 98,470	41,750
140	Sirsa		22,900	3,400	1 270		27,570		170	1,800	25,680		27,650	20
141	Umballah		90,000	1,77,490	14600	3 080	2,85,260			91,340	2,02,050	3,080	2,96,470	7 870
142	Umritsur Bank of Bengal	.					.							19 260
	Total	3 16,550	12,42,830	14,27,586	33 44,310	2,50,170	65 81,540	2,24,690	17,91,020	8,74,260	30,60,270	2,64,150	62,14,310	21,45 840
	British Burmah													
143	Akyab			1,44,710			1,44 710	1,50,000	.		53,800		2,03 800	67,110
144	Bassein ..			48,010			48,010		10,000		14,370	1,000	25,370	40,480
145	Moulmein .		5 000	.	64 360		69 360				65 200		65,200	20,900
146	Mergui	7,500			1,210		8,710				9,010		9,010	4,990
147	Myanoung	24,900		210	970		26 080			7,708	8,920	.	16,620	10,540
148	Rangoon			87,610	62,940		1,50,550		55 900		1,59,670		2 15 570	75,950
149	Ramree		.								1,670		1,670	
150	Sandoway				50		50				830		830	410
151	Shoaygbun			..	220		220				580		580	
152	Tounghoo	6,300			5,120		11,420				15,090		15,090	3,550
153	Tavoy	4,500	17,500		500		22 500				6,120		6,120	17 940
154	Thayetmyo	16,000	10,000		16,173		42,170			27,020	16,180		43,200	13,260
	Total	59,200	32,500	2,80,540	1,51,540		5,23,780	1,50,000	65,900	34,720	3,51,440	1,000	6,03,060	2,55,130
	Central Provinces													
155	Belaspore .. .			400	5,850		6 250				14,620		14 620	3 500
156	Bundara	73,000		17,820	14,490	760	1,07,130			120	84,050		84,170	23,610
175	Bantool		56,250	1,970	3,700	.	61,920		...	7,650	53,100		60 750	3,010

158	Chanda ...	80,000	...	...	...	4,720	84,720	...	...	...	..	27,940	27,940	62,630
159	Chindwara ..	1,57,000	...	990	...	9,860	1,76,450	...	...	...	79,070	9,760	88,830	89,330
160	Dumoh ...	23,000	..	10,000	600	...	35,600	...	.	...	35,860	...	35,860	.. ..
161	Hoshungabad ...	...	95,000	.	5,280	...	1,00,280	...	81,750	2,880	60,660	...	1,45,290	1,05,210
162	Jubbulpore ...	..	..	...	2,71,010	...	2,71,010	...	95,000	...	1,49,850	...	2,44,850	64,530
163	Mundla ..	59 000	..	21,480	2,320	.	82,800	...	..	...	69,260	...	69,260	13,540
164	Nagpore Bank of Bengal ...	.	...			...	.		...	...	46,420	..	.	4,95,390
165	Nursingpore ...	44,000	...	2,790	14,180	...	70,970	...	...	..		...	46,420	26,960
166	Nimar ...	60,700	..	5,010	22,110	...	87,820		...	7,700	76,590		84,290	8,010
167	Raipore ...	1,25,000	.		13,250		1,38,250	..	.	..	1,34,580		1,34,580	55,840
169	Seonee ...	86,000	...	442	15,990	1,317	1,02,990	...		7,610	1,01,330	1,360	1,10,300	9,350
170	Saugor ...	46,000	.	..	78,100		1,24,100	..	...	.	1,34,510	.	1,34,510	42,050
171	Sumbulpore ...	...	37,500	.		..	37,500				3,75,000		37,500	... .
173	Wurda ...	33,000	..		38,850	...	71,850	13,000	..		65,220	.	78,220	21,560
	TOTAL ...	7,96,700	1,88,750	60,960	4,95,570	16,660	15,58,640	13,000	1,76,750	25,960	11,42,620	39,060	13,97,390	10,24,520
	POLITICAL TREASURIES.													
174	Bhopaul ...	24,500	26,300	.	3,430		53,830	...			56,510	.	56,510	17,020
175	Gwalior ..	56,700	83,650	760	33,100	..	1,74,210				1,90,970		1,90,970	8,510
176	Nagode ...	80,700	24,000	.	6,920		1,11,620				1,13,470	.	1,13,470	510
	TOTAL ..	1,61,900	1,33,950	760	43,150		3,39,760				3,60,950	...	3,60,950	26,040
	BOMBAY.													
177	Bombay ..	1,24,340		1,32,680	.	...	2,57,020	94,220	...	1,62,850	..		2,57,070	690
	Ditto Bank of Bengal	.	.			...		..			...	..	..	34,20,750
178	Ahmednugger ...	1,57,500		21,830	51,300	.	2,30,630	20	10,590	1,01,590	1,18,290		2,30,490	14,380
179	Belgaum ..	79,000		1,140	59,820	1,210	1,41,170			76,450	92,370	950	1,69,770	16,200
180	Canara ...	1,59,990	19,570	13,330	1,07,250	2,530	3,02,670	...	19,570	63 730	2,06,190	2.530	2,92,020	21,250
181	Dharwar ..	1,50,000	.	8,540	14,960	.	1,73,500	.	.	65,600	1,17,870	.	1,83,470	32,770
182	Kulladghee ...	1,23,000	.	5,530	35,070	2,770	1,66,370	100		30 360	1,24,570	2,160	1,57,190	17,080
183	Poona .	9,10,010		17,980	1,72,340	1,600	11,01,930	10	5,000	8,07,620	3,35,020	1,600	11,49,250	14,200
184	Rutnagerry ..	1,12,600	24,420	21,410	53,720	3,950	2,16,100	...	24,720	1,08,710	67,840	4,350	2,05,620	36,350
185	Sattara ...	3,10,500		22,290	1,28,580	..	4,61,370			1,77,740	2,92,420		4,70,160	74,840
186	Nassick ...	1,28,500	22,010	21,440	19,570	...	1,91,520			68,100	72,840		1,40,940	50,580
187	Sholapoor ..	40,000	.	3,120	14,450	...	57,570	50		7,720	53,990	.	61,760	5,680
188	Ahmedabad ...	8,500	..	21,540	1,14,450	...	1,44,490	..		63,100	81,650	.	1,44,750	6,410
189	Candish, Dhooleo ...	1,08,250	...	14,350	51,500	1,100	1,75,200	...	11,710	81,640	61,060	790	1,55,200	57,230
190	Kaira ...	79,250			7,090	850	87,190			74,000	29,530	850	1,04,980	6,650
191	Surat ...	25,000	15,840	1,33,500	1,67,100	.	3,41,440	.	21,630	1,29,990	2,80,200		4,31,820	50,991
192	Tanna ...	25,000	4,23,720	19,35,190	1,05,190	1,550	24,90,650	13,28,190	4,24,240	5,12,040	1,39,240	1,600	25,05,310	1,33,600
193	Broach ...	53,500		7,050	27,630	...	88,190			10,210	66,170	70	76,450	11,820
194	Kurrachee ...	.	42,500	46,00,110	60,180	...	47,02,790	11,430	8,74,320	35,68,580	1,03,500	.	45,56,830	2,34,490
195	Shikarpoor ...	...	1,22,500	490	2,70,680	500	3,94,116	..	75,000	62,450	2,57,660	500	3,95,590	26,060
196	Hydrabad ...	...	2,94,500	...	1,67,400	...	4,61,400	...	...	56,260	4,19,410		4,75,670	3,600

No. VII.—continued.

STATEMENT of Currency Notes, issued from, and received into, the several Government Treasuries throughout India during the year 1869-70, *&c.*,—continued.

		Receipts.						Issues.						Balance.
		General Treasury (Bank)	Other Treasuries.	Public in payment of Government dues.	Public for Silver	Exchange for Notes of other values.	Total.	General Treasury (Bank.)	Other Treasuries.	Public in payment of Government dues.	Public for Silver.	Exchange for Notes of other values.	Total.	
	Political Treasuries.													
197	Kattywar (Rajcote)	59,000			7,950	.	66,950	...	..		70,890	...	70,890	4,200
198	Kutch (Bhooj)	17,700	...			...	17,700	..		6,830	13,730		20,560	10,460
199	Aden			2,500		.	2,500	...	..	1,540	1,140	260	2,940	290
200	Baroda		59,000		24,600		24,600		..		25,030	..	25,030	1,950
	Total ...	26,71,610	9,64,560	69,84,020	16,60,830	16,060	1,22,97,110	14,34,020	14,66,780	62,36,690	30,30,610	15,660	1,21,83,760	42,78,570
	Madras.													
201	Ganjam	20,000	16,300	21,680	10,950	.	68,930	...	42,680	2,920	53,400	...	99,000	12,710
202	Godavery ...	.	44,920	29,780	15,460	850	90,310	...	20,760	15,550	55,320	90	88,720	13,200
203	Kistna ...	..	36,000	28,860	95,830	...	1,60,690	920	.	27,400	1,42,820	...	1,71,140	64,720
204	Nellore ..	20,000	76,930	76,430	1,89,380	...	3,62,740	45,000	48,790	89,750	1,98,190	...	3,81,730	31,880
205	Cuddapah	2,71,000	. .	1,07,670	2,43,840	..	6,22,510	1,20,730	..	99,730	3,49,440	...	5,69,900	62,300
206	Bellary	70,410	..	21,200	14,100	...	1,05,710	9,520	...	9,710	95,790	...	1,15,020	11,990
207	Kurnool	2,50,000	...	14,420	36,910	.	3,01,330	80,000	...	7,920	2,19,160	.	3,07,080	1,050
208	Madras District	2,01,440	...	7,98,910	89,990	4,720	10,95,060	1,66,270	...	6,85,200	1,84,690	5,210	10,41,370	77,080
209	North Arcot	80,500	..	3,56,890	2,06,370	...	6,53,760	40,400	..	3,76,790	2,43,850	.	6,61,040	45,250
210	South Arcot	1,30,000	.	6,490	1,24,820	50	2,61,360	40,000		13,710	2,55,220	..	3,08,930	22,970
211	Tanjore ...	...	2,15,000	1,12,970	1,19,120	..	4,47,092	...	54,790	50,100	3,25,900	...	4,30,790	76,240
212	Trichinopoly	.	4,000	31,210	1,590	...	36,800	...	27,140	.	14,650	...	41,790	450
213	Madura ..	..	1,36,500	37,350	43,190	800	2,17,840	...	30,000	64,80	1,76,070	340	2,12,890	35,310
214	Tinnevelly	43,500	36,500	30,620	25,450	50	1,36,120	200	2,000	60,010	91,580	40	1,53,810	34,270
215	Coimbatore		1,92,000	98,950	1,75,040	.	4,65,990	940	61,500	50,170	3,52,730	...	4,65,340	43,750
216	Salem ...	85,000		1,85,320	1,43,710	1,060	4,15,090	1,770	.	62,270	3,36,190	970	4,01,200	64,120
217	Malabar ...		5,70,130	2,22,940	2,54,190	.	11,47,260	.	3,26,480	78,000	7,46,560	...	11,51,040	1,22,610
218	Bangalore	4,00,000		.		..	4,00,000	2,00,000	.	1,48,110		...	3,48,110	51,890
219	Trevandrum	...	1,35,000	770	4,270	...	1,40,040	...		16,400	98,780	...	1,15,180	30,240
220	Sea Custom	.		11,41,780		..	11,41,780	11,41,540	...	...		...	11,41,540	2,710
221	Mercara	...	.	46,190	36,760	...	82,950	. .	..	.	1,01,410	...	1,01,410	18,200
222	Vizagapatam	...	50,000	1,08,770	42,300	9,750	2,10,820	24,400	..	34,100	1,36,050	13,030	2,07,580	49,190
223	Upper Godavery	.	..	...	2,790	...	2,790		. .		30,680	..	30,680	100
224	South Canara	78,500	...	42,510	1,59,380	20	2,80,470	15,740	1,01,060	26,440	2,00,400	20	3,43,660	16,410
225	Neilgherries	44,460	11,500	54,530	3,09,600	..	4,20,090	32,400	...	1,14,010	2,41,050	...	3,87,460	54,610
	Total ...	16,94,810	15,24,780	36,76,300	28,45,040	16,600	92,57,530	19,19,830	7,15,200	19,71,770	46,49,910	19,700	92,76,410	9,50,240

No. VII.—concluded.

ABSTRACT of Currency Notes, issued from, and received into, the several Government Treasuries throughout India during the year 1869-70, *&c.*

	Received from						Issued to						Remaining in Store.
	General Treasury (Bank).	Other Treasuries.	Public in payment of Govt. dues.	Public in exchange for Silver.	Public in exchange of other Notes.	Total.	General Treasury (Bank).	Other Treasuries.	Public in payment of Govt. dues.	Public in exchange for Silver.	Public in exchange of other Notes.	Total.	
Bengal	18,48,570	6,37,490	1,32,75,940	31,37,560	1,53,360	1,90,52,920	92,72,000	7,21,090	69,58,650	16,52,950	1,51,400	1,87,56,090	61,41,190
North-Western Provinces	6,35,900	3,94,400	2,09,870	18,84,840	40,880	31,65,890	190	1,69,510	3,91,990	23,33,330	32,300	29,27,320	12,04,780
Oudh	4,62,500	8,000	55,710	1,97,410	2,660	7,26,280	100	10,000	1,26,190	4,42,100	2,640	5,81,030	1,55,440
Punjab	3,16,550	12,42,830	14,27,680	33,44,310	2,50,170	65,81,540	2,24,610	17,91,020	8,74,260	30,60,270	2,64,150	62,14,310	21,45,840
Central Provinces	7,96,700	1,88,750	60,960	4,95,570	16,660	15,58,640	13,000	1,76,750	25,960	11,42,620	39,060	13,97,390	10,24,520
British Burmah	59,200	32,500	2,80,540	1,51,540	...	5,23,780	1,50,000	65,900	34,720	3,51,440	1,000	6,03,060	2,55,130
Government of India	1,61,900	1,33,950	760	43,150	...	3,39,760	..	...	..	3,60,950	...	3,60,950	26,040
Bombay	26,71,640	9,64,560	69,84,020	16,60,830	16,060	1,22,97,110	14,31,020	14,66,780	62,36,690	30,30,610	15,660	1,21,83,760	42,78,570
Madras	16,94,810	15,24,780	36,76,300	23,45,040	16,602	92,57,530	19,19,830	7,15,200	19,71,770	46,49,910	19,700	92,76,410	9,50,240
Grand Total ..	86,47,770	51,27,260	2,59,71,780	1,32,60,250	4,96,390	5,35,03,450	1,30,13,750	51,16,250	1,66,20,230	1,70,21,180	5,25,910	5,23,00,320	1,61,81,750

Calcutta Mint,
The 17th September 1870.

J. BRIDGNELL,
Accountant.

H. HYDE,
Head Commissioner.

No.

STATEMENT of Receipts and Expenses of the Department of Issue

	Calcutta.	Allahabad.	Lahore.	Madras.	Calicut.
	CALCUTTA.			MAD	
RECEIPTS.					
1869-70- Interest realized on Government Securities	6,46,517 4 3	48,310 9 8	35,133 4 11	1,00,679 10 0	12,011 10 11
Value of altered and unclaimed Notes escheated to the Currency Department	..	.	.	..	.....
Sundry Cash Receipts ...	3,771 8 0	. .	.	.. .	.
TOTAL OF RECEIPTS ...	6,50,288 12 3	48,310 9 8	35,133 4 11	1,00,679 10 0	12,011 10 11
DISBURSEMENTS.					
Salaries	21,700 0 0	6,200 0 0	6,616 10 5	1,795 2 1	1,200 0 0
Establishment ...	40,273 8 0	8,063 10 7	6,246 2 0	14,031 2 6	2,832 0 0
Temporary Establishment ...	2,565 2 0				
Contingencies .	4,284 10 9	727 14 4	972 11 9	1,489 2 8	375 0 1
Service Postage	236 0 6		...	270 15 6	..
Commission on sale and purchase of Government Securities .	9,307 11 0		. .		.. ..
Stationery	311 9 10			452 5 10	.
Cost of Note Forms .	12,591 3 4		2,413 15 4	4,225 0 8	.. ...
Printing Charges ...	1,127 8 0	. .			. .
House, Lighting, and Police Rates ...	4,500 0 0	. .	.	.	...
Travelling Allowance			438 7 0	.	..
Cost of Repairs, &c., to Currency Building	2,337 0 0		.. .	...	. .
„ of Stamping and Counting Machine	675 7 2			.	.....
TOTAL DISBURSEMENTS during 1869 70, as per Comptroller General's Statement, dated 30th July 1870	99,909 12 7	14,991 8 11	16,687 14 6	22,263 13 3	4,407 0 1
PROFIT REALIZED IN 1869 70	5,50,378 15 8	33,319 0 9	18,445 6 5	78,415 12 9	7,604 10 10
					ABS
RECEIPTS					
In 1861-62					.....
1862-63	152,316 10 2				.....
1863 64	3,27,731 5 4				....
1864-65 .. .	9,69,318 4 4		.	1,73,913 14 10	.....
1865 66 . .	6,05,285 1 8	46,281 6 0	31,484 2 0	1,61,380 14 10	3,268 2 0
1866 67 .	6,91,286 13 6	49,784 0 0	31,517 0 0	1,09,595 11 4	4,900 0 0
1867-68	5,32,863 9 9	45,617 9 4	28,944 4 9	1,12,810 13 3	4,137 1 3
1868 69 .	5,81,265 0 9	49,142 8 3	37,827 13 5	91,163 12 2	11,963 12 11
1869-70	6,50,288 12 3	48,310 9 8	35,133 4 11	1,00,679 10 0	12,011 10 11
TOTAL	45,10,355 9 9	2,39,436 1 3	1,64,906 9 1	7,49,544 12 5	35,780 11 1
DISBURSEMENTS					
In 1861 62 .. .	2,639 2 7	..		751 9 3	.....
1862-63	3,06,205 8 3	...		50,610 10 1	.....
1863 64 .	1,40,049 4 11	.	.	58,638 9 6	.....
1864 65 . ..	34,145 8 6	20,329 12 2	17,539 13 0	54,596 0 11	3,112 11 4
1865-66	4,00,080 5 2	17,824 12 9	21,500 13 3	56,479 15 8	11,132 8 5
1866 67 .	5,27,735 4 11	13,488 3 2	16,999 6 3	51,763 1 6	4,667 12 8
1867 68 . .	90,086 0 0	17,230 12 10	20,862 13 7	27,809 5 11	4,657 14 4
1868 69 ...	5,71,781 12 9	14,792 14 4	15,285 6 4	19,694 10 6	4,695 15 6
1869-70	99,909 12 7	14,991 8 11	16,687 14 6	22,263 13 3	4,407 0 1
	21,72,632 11 8	98,658 0 2	1,08,876 2 11	3,42,607 12 7	32,673 14 4
TOTAL PROFIT . ..	23,37,722 14 1	1,40,778 1 1	56,030 6 2	4,06,936 15 10	3,106 12 9
„ LOSS	...	.	.. .	.....	.. ...
NET PROFIT	.....	.	.....	.....	.....

CALCUTTA MINT,
The 17th September 1870.

J. BRIDGNELL,
Accountant.

VIII.

of Paper Currency for the year 1869-70 *and for previous years.*

RAS.		BOMBAY.				TOTAL.
Trichinopoly.	Vizagapatam.	Bombay.	Kurrachee.	Nagpore.	Akola.	
8,475 1 1	5,404 7 2	7,13,067 6 3	38,566 11 1	39,831 13 7	15,815 9 4	16,63,813 8 3
.....	.....	240 0 0	.....	.....	.....	240 0 0
.....	.....	46 8 9	.....	..	.....	3,818 0 9
8,475 1 1	5,404 7 2	7,13,353 15 0	38,566 11 1	39,831 13 7	15,815 9 1	16,67,871 9 0
1,200 0 0	1,025 0 0	19,435 7 9	2,870 13 9	6,993 8 9	1,100 0 0	70,136 10 9
2,655 8 1	2,808 0 0	47,905 2 4	4,208 7 6	6,139 5 8	3,260 1 6	1,38,423 0 2
.....	.....	...	.....	.....	..	2,565 2 0
2,194 1 1	1,188 14 0	11,274 1 3	632 9 9	1,713 11 0	642 3 2	25,494 15 10
.....	.....	.....	.....	.....	.....	507 0 0
.....	.....	.....	.....	... ..	.....	9,307 11 0
.....	.....	.....	.....	.....	...	763 15 8
.....	.....	12,249 4 0	.....	.....	.....	31,479 7 4
.....	.....	1,710 10 5	.....	19 8 0	.. ...	2,857 10 5
.....	.....	.....	.....	..	.....	4,500 0 0
.....	.....	.....	.....	.....	373 12 0	812 3 0
.....	.....	.....	.....	.....	.....	2,337 0 0
.....	.....	.....	.....	.....	.....	675 7 2
6,049 9 2	5,021 14 0	92,574 9 9	7,711 15 0	14,866 1 5	5,376 0 8	2,89,860 3 4
2,425 7 11	382 9 2	6,20,778 5 3	30,854 12 1	24,965 12 2	10,439 8 8	13,78,011 5 8
TRACT.						
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	1,52,316 10 2
.....	.....	.....	.....	.....	.....	3,27,731 5 4
.....	.....	5,11,746 13 6	.....	.....	.....	16,54,979 0 8
3,268 2 0	3,268 2 0	7,95,109 3 8	4,637 7 9	24,409 0 7	.....	16,78,391 10 6
4,400 0 0	4,400 0 0	7,18,935 2 1	23,870 0 0	24,661 0 0	.....	16,62,849 10 11
4,137 1 3	4,137 1 3	5,69,836 0 4	20,677 12 5	22,653 15 1	... ..	13,45,815 4 8
6,249 15 6	6,943 4 9	6,31,697 5 10	28,822 15 1	40,186 7 0	1,409 12 0	14,86,972 11 8
8,475 1 1	5,404 7 2	7,13,353 15 0	38,566 11 1	39,831 13 7	15,815 9 4	16,67,871 9 0
26,530 3 10	24,152 15 2	39,40,678 8 5	1,16,574 14 4	1,51,712 4 3	17,225 5 4	99,76,927 14 11
.....	.....	2,494 10 0	.....	.....	.....	5,885 5 10
.....	.....	1,73,996 6 6	.....	.....	.. ...	5,30,812 8 10
.....	.....	1,66,720 11 11	.....		.....	3,65,408 10 4
954 8 2	3,960 9 2	2,51,236 0 9	.....	10,719 6 11	.....	3,96,594 6 11
12,319 1 6	10,073 12 8	2,92,133 5 10	9,596 11 8	13,950 14 10	.....	8,45,092 5 9
6,322 2 3	3,865 11 9	3,47,130 13 10	8,632 0 0	11,698 10 5	.....	9,92,303 2 9
4,518 0 6	4,471 2 1	1,15,487 13 4	10,509 12 11	13,672 11 1	.....	3,09,306 6 7
6,326 5 4	4,891 2 8	96,392 7 9	10,517 15 3	12,966 3 0	3,593 13 7	7,60,938 11 0
6,049 9 2	5,021 14 0	92,574 9 9	7,711 15 0	14,866 1 5	5,376 0 8	2,89,860 3 4
36,489 10 11	32,284 4 4	15,38,166 15 8	46,968 6 10	77,873 15 8	8,969 14 3	44,96,201 13 4
.....	.....	24,02,511 8 9	69,606 7 6	73,868 4 7	8,255 7 1	54,98,816 13 10
9,959 7 1	8,131 5 2	.....	.....	.....	.....	18,090 12 3
.....	.....	.....	.....	.....	.....	54,80,726 1 7

H. HYDE,

Head Commissioner.

No. 241, dated 13th January 1871.

RESOLUTION—By the Government of India, FINANCIAL DEPT.

Read—

A report by the Head Commissioner of Paper Currency on the operations of his Department during the year 1869-70.

RESOLUTION.—The Governor General in Council observes from this report that the monthly average value of Government currency notes in circulation in each year since their introduction has been as follows, *viz.* :—

	Monthly average circulation.	Increase.	CIRCULATION ON 31ST DAY OF		
			October.	December.	March.
	£	£	£	£	£
1862-63	4,419,428	.....	4,580,000	4,520,000	4,926,000
1863-64	5,232,500	813,072	5,630,000	5,110,000	5,350,000
1864-65	6,882,012	1,649,512	7,087,059	7,479,134	7,427,327
1865-66	7,725,798	843,786	7,840,611	7,396,244	6,898,481
1866-67	8,989,318	1,263,520	10,160,959	9,959,459	8,090,868
1867-68	9,285,085	295,767	9,958,074	10,323,659	9,069,569
1868-69	10,145,533	860,448	10,611,507	10,299,846	9,959,296
1869-70	10,669,078	523,545	10,758,734	11,308,978	10,472,883

2. Since 1863-64, there has been a steady increase of the paper currency, the circulation rising annually, in the interval between June and December, above the previous maximum, and falling by March to a minimum exceeding that of the previous year. Accordingly, the permanent advance of the paper currency may be measured by the amount in circulation on 31st March rather than by the monthly average circulation. In whichever way the figures are regarded, those of 1869-70 show progress; though this is no doubt chiefly due to the increase in the Government balances at the Presidency banks, causing the banks to hold more notes.

3. The average monthly circulation is distributed, as follows, among Presidencies, Chief circles, and Interior circles, *viz.* :—

In each Presidency.

	Bengal Presidency.	Bombay Presidency.	Madras Presidency.	TOTAL.
	£	£	£	£
1862-63	2,423,000	1,582,857	413,571	4,419,428
1863-64	2,495,000	2,072,500	665,000	5,232,500
1864-65	2,997,564	3,260,096	624,352	6,882,012
1865-66	3,455,619	3,597,362	672,817	7,725,798
1866-67	3,348,518	4,905,570	735,230	8,989,318
1867-68	3,496,555	5,110,980	677,550	9,285,085
1868-69	4,560,138	4,791,568	793,827	10,145,533
1869-70	4,680,820	5,176,632	811,626	10,669,078

In each Chief circle and in Interior circles.

	Chief Circles.				Interior Circles.
	Calcutta.	Bombay.	Madras.	Total.	
	£	£	£	£	£
1862-63	2,423,000	1,582,857	413,571	4,419,428	.....
1863-64 ...	2,495,000	2,072,500	665,000	5,232,500	
1864-65	2,805,514	3,228,333	604,167	6,638,014	243,998
1865-66	2,964,328	3,315,958	565,834	6,816,120	909,678
1866-67	2,839,144	4,697,459	605,165	8,141,768	847,550
1867-68 ..	2,931,138	4,739,499	547,949	8,218,586	1,066,499
1868-69 ...	3,964,564	4,310,995	622,144	8,897,703	1,247,830
1869-70 ..	4,145,743	4,572,491	645,600	9,363,834	1,305,244

4. Somewhat more than four-fifths of the total circulation is nearly equally divided between the Calcutta and Bombay circles.

5. The average monthly circulation of the Interior circles is thus distributed :—

	Berar — Akola.	Central Provinces — Nagpore.	Sindh — Kurrachee	North-Western Provinces and Oudh — Allahabad	Punjab — Lahore	3 Interior circles, Madras Presidency.	Total
	£	£	£	£	£	£	£
1864-65 ..	.....	31,763		113,947	78,103	20,185	243,998
1865-66 ...	.....	160,532	90,872	256,173	295,118	106,983	909,678
1866-67 ...	.....	106,734	101,377	259,318	250,056	130,065	847,550
1867-68 ...	.....	212,397	159,084	324,852	240,565	129,601	1,066,499
1868-69 ...	9,621	274,251	196,701	337,410	258,155	171,683	1,247,830
1869-70 ...	101,416	255,419	247,306	309,788	225,289	166,026	1,305,244

Currency notes in the cash balances on 31st March in Government Treasuries in interior circles, including notes of other than the local circle.

1865-66	.	26,607	40,146	123,981	..	52,846	243,580
1866-67 ...	...	47,754	14,494	127,827	80,120	71,305	341,507
1867-68 ..	...	35,729	4,862	155,245	111,609	85,009	392,454
1868-69 ...	22,769	52,385	8,853	87,053	61,949	71,301	304,310
1869-70 .	26,621	59,647	23,449	139,874	173,149	59,641	482,381

6. The circulation of the interior circles together has increased by more than 50 per cent. since 1866-67, but chiefly in the three circles of Berar, Nagpore, and Kurrachee, which are affected by the sea-borne trade of Bombay. In the North-Western Provinces and Oudh the growth has been slow and fluctuating; in the Punjab there is a decrease below the figures from 1865-66 to 1867-68. In the three interior circles in the Madras Presidency there has been some advance in the past two years, but their circulation is quite insignificant.

7. The progress of the circulation of the several denominations of currency notes has been as follows, *viz.* :—

	30th April 1864.	30th April 1865.	30th April 1866.	31st March 1867.	31st March 1868.	31st March 1869.
	Number of Notes in circulation.					
Rupees 10 ...	292,180	437,889	453,680	468,817	593,515	648,806
" 20	144,060	235,875	253,232	251,613	300,601	304,803
	436,240	**673,764**	**706,912**	**720,430**	**894,119**	**953,609**
Rupees 50 ...	86,250	122,391	114,320	115,334	136,103	126,274
" 100 .	99,890	142,877	135,556	147,730	163,688	153,727
	186,140	**265,268**	**279,876**	**263,064**	**299,791**	**280,001**
Rupees 500 ..	11,877	16,723	15,827	15,787	19,913	16,946
" 1,000 ...	30,757	36,963	32,083	43,409	51,173	59,657
	42,634	**53,686**	**47,910**	**59,196**	**71,086**	**76,603**
Grand Total	665,014	992,718	1,034,698	1,042,690	1,264,996	1,310,213

	30th April 1864.	30th April 1865.	30th April 1866.	31st March 1867.	31st March 1868.	31st March 1869.
	VALUE OF NOTES IN CIRCULATION.					
	£	£	£	£	£	£
Rupees 10 ...	292,180	437,889	453,680	468,817	593,515	648,806
" 20 ...	288,120	471,750	506,464	503,226	601,208	609,606
	580,300	**909,639**	**960,144**	**972,043**	**1,194,723**	**1,258,412**
Rupees 50 ...	431,250	611,955	721,600	576,670	680,515	631,370
" 100 ...	998,900	1,428,770	1,355,560	1,477,300	1,636,880	1,537,270
	1,430,150	**2,040,725**	**2,077,160**	**2,053,970**	**2,317,395**	**2,168,640**
Rupees 500	593,850	836,150	791,350	789,350	995,650	847,300
" 1,000 ...	3,075,700	3,696,300	3,208,300	4,340,900	5,117,300	5,965,100
	3,669,550	**4,532,450**	**3,999,650**	**5,130,250**	**6,112,950**	**6,812,400**
TOTAL .	5,680,000	7,482,814	7,036,954	8,156,263	9,625,068	10,239,452
Value on 31st March	5,350,000	7,427,327	6,898,481	.....	.....	.....
	PERCENTAGE ON TOTAL CIRCULATION.					
	On total number of Notes.					
Rupees 10 and 20	66	68	68	69	71	73
" 50 and 100	28	27	27	25	23·5	21
" 500 and 1,000		5	5	6	5·5	6
	On total value					
Rupees 10 and 20 ...	10 } 35	12 } 39	14 } 43	12 } 37	12 } 36	12 } 33
" 50 and 100 .	25	27	29	25	24	21
" 500 and 1,000	65	61	57	63	64	67

BANK OF ENGLAND NOTES.

Percentage on total value.

£ 5 notes ... ... 35 per cent.
" 10 " ... ... 19 } 65 "
" 20 and upwards ... ... 46 }

8. The proportion of £5 notes to the total circulation of notes of the Bank of England is greater than the proportion of notes of Rs. 100 and under to the total circulation in India.

9. Of the increase of 4½ millions sterling on 31st March 1869 over the circulation at the end of 1863-64, more than three millions are represented by notes of Rs. 500 and 1,000 (chiefly the latter) belonging principally to the circles of Calcutta and Bombay.

10. The progress of the Nagpore circle is remarkable. Until the end of 1866-67, that circle was a branch of the Calcutta circle; but the trade of the Central Provinces being chiefly with Bombay, the Nagpore office of issue was united to the Bombay circle, with this principal effect that the Nagpore notes became convertible at Bombay instead of at Calcutta. The consequence was that the circulation of Nagpore notes was doubled in 1867-68.

11. As a general principle, notes, such as the Government currency notes of the Government of India, cannot be made freely convertible anywhere but at the place of issue. This restriction prevails in respect to notes of the Bank of England, the Bank of France, and it is believed of every Bank in Europe and America which issues notes. In the case of the Bank of England however, and of other chartered Banks in English Colonies, notes issued by subordinate branches are payable at the head-quarters office, and in like manner notes of the Government of India issued at a subordinate office are by law payable at the Presidency Town of the Presidency within which the subordinate office is situate. The attention of the Government of India is constantly directed to increasing the facilities for the encashment of notes as far as this can safely be done.

12. In 1867-68, the branch offices were allowed to cash notes of their respective chief circles. By a notification dated 20th January 1870, all currency offices were empowered, under certain conditions, to cash notes of other circles, irrespective of Presidency, up to the amount of their own notes cashed by other offices, and to issue to the public the foreign notes so cashed.

Mint and Currency Proceedings, January 1870, Nos. 4 and 5.

13. The results of this experiment are not yet known; but they are believed to have been inconsiderable in the year now reported on. The experiment belongs rather to the current year than to that now reported on. The subjoined figures show that the arrangement is not inoperative at the Interior circles; it is probable, however, that its existence is still very imperfectly known:—

Amount of foreign Notes cashed at interior Circle Offices.

1870.	Allahabad.	Lahore.	Calicut.	Trichinopoly.	Vizagapatam.	Nagpore.	Kurrachee.	Akola.
	£	£	£	£	£	£	£	£
April	1,419	9,667	2,879	2,267	537	116	999	133
May	6,221	12,651	3,413	2,826	52	177	1,034	52
June	64,697	66,152	3,929	6,997	155	185	728	48
July	11,454	8,727	1,475	1,127	2,346	8,145	623	94
August	63,439	2,500	973	753	201	229	385	61
September ...	4,803	654	873	920	758	183	985	24
October	4,329	906	1,346	1,240	2,578	151	784	13
November ...	4,943	3,313	1,700	3,599	2,073	401	782	52
To 15th December ...	2,421	1,697	782	12,264	871	5,442	280	9
Total to 15th December	163,726	106,267	17,370	31,993	9,571	15,029	6,600	486

14. The Governor General in Council has now resolved that notes, wherever issued, shall be cashed at all currency offices to the extent to which it is considered that each office can undertake so to cash notes without interfering with the primary obligation of providing for the immediate convertibility of all notes of its own issue, and, in the case of the three Presidency Circles of the issues, of the Interior circles respectively subordinate to them.

15. Rules for giving effect to this Resolution will be immediately issued to the officers of the Currency Department. The amount available for cashing foreign circle notes will for each issue office be daily notified at such office for public information.

16. To promote the convertibility of currency notes outside the Currency Department, that is, at Government Treasuries, the following rules have been passed from time to time.

Account Proceeding, January 1862, Nos. 20 to 25.
Account Proceeding, March 1862, Nos. 179 A to D.

I.—In March and April 1862, Treasury Officers were instructed to cash notes (within the circles in which they were legal tender) for the convenience of travellers, or generally to a limited extent for small sums.

Account Proceeding, April 1862, Nos 41 b to d.
Mint and Currency Proceeding, July 1865, Nos. 269 to 277.

II.—By an order dated 11th July 1865, the Government authorised all Railway Companies to receive notes of other circles when *bonâ fide* tendered by travellers in payment of railway fares, but not when tendered in payment for carriage of merchandise; and directed Treasury Officers to accept such notes from the Railway Companies.

Mint and Currency Proceedings, December 1869, Nos. 1 and 2.

III.—By a notification dated 22nd October 1869, all Revenue Officers and the Railway Companies were authorised to receive payment of Government or Railway dues in notes of any Presidency or Circle. The prohibition of July 1865, against the receipt by Railway Companies of the notes of other circles in payment of rates for merchandise, was thus removed.

17. In 1864-65 Local Accountants General were empowered to buy notes and supply them to interior treasuries. The supplies went to deficit treasuries as part of the usual remittances, but formed a needless addition to the cash balance of surplus treasuries. The arrangement entailed on Government an expenditure for moving funds which is not shown against the profits of the Currency Department. It being found that the notes thus artificially remitted were, whenever the course of exchange favored the operation, returned immediately to the Office of Issue, it was ordered on the 26th

April 1866 that Accountants General should not supply in this way notes of a higher value than Rs. 100 unless there was reason to believe that they were required for local circulation. Treasury Officers were at the same time instructed to supply currency notes of any value they might have in hand, freely and without enquiry, to any one demanding them, in exchange for silver or in payment of claims upon the Government.

Currency Proceedings, April 1866, Nos. 186-7.

18. Again, in a Financial Notification dated 14th January 1867, Treasury Officers were desired to cash notes of their own circles freely on demand, whenever this could be done without inconvenience.

Currency Proceeding, January 1867, No. 1.
Account Proceeding, July 1869, Nos 92 to 104.
Account Proceeding, Sept. 1869, Nos. 36 and 37.

19. The sum of these orders is :—

1*st*.—That the notes of a paper currency circle are cashed at any treasury within the circle *up to the available means of the treasury*, *i. e.*, to whatever extent they can be cashed without embarrassing the treasury.

2*nd*.—That notes of all Presidencies and Circles are received at any treasury in payment of Government demands, and are cashed at any treasury for the convenience of travellers.

3*rd*.—That notes which, in this way or otherwise, reach any Government treasury are freely issued in exchange for coin or in discharge of Government obligations. In addition to all this, by an order which appears in this day's Gazette, Notes of all Presidencies and Circles are made freely convertible till further orders at Madras.

20. The statistics of the receipts and issues of notes at Government Treasuries, as furnished by the Head Commissioner of Paper Currency, are incomplete, the transactions at the treasuries noted on the margin (mostly important ones) being omitted. For the Lower Provinces of Bengal, however, fuller statistics from 1864-65 to 1869-70 are available in the annual reports submitted by the Board of Revenue to the Local Government.

General Treasuries of Calcutta, Bombay, and Madras.

Mirzapore.	Umritsur.
Cawnpore.	Lahore.
Lucknow.	Jhelum.
Agra	Googaira.
Delhi.	Nugpore.

21. Even had the Head Commissioner's statistics embraced several years' results, they would have failed to show the progress in the encashment and re-issue of notes of the smaller denominations at the Government Treasuries. From the returns of the Bengal Board of Revenue, the following figures are ascertained for the Lower Provinces :—

	Notes received at Government Treasuries.			Notes issued at Government Treasuries.		
	Notes of Rs 1,000 to Rs 100.	Notes of Rs 50 to Rs. 10	Total.	Notes of Rs 1,000 to Rs 100.	Notes of Rs 50 to Rs 10	Total.
	£	£	£	£	£	£
BANK OF BENGAL (RECEIVED FROM AND ISSUED TO)						
1864-65	29,500	23,950	53,450	688,940	51,617	740,557
1865-66	17,760	9,487	27,247	982,240	94,936	1,077,176
1866-67	93,540	81,097	174,637	632,200	56,917	689,117
1867-68	204,000	143,130	347,130	619,040	77,288	696,328
1868-69	109,860	75,146	185,006	804,780	106,511	911,291
1869-70	109,930	86,527	196,357	896,200	141,000	1,037,200
OTHER TREASURIES—(RECEIVED FROM AND ISSUED TO).						
1864-65	68,640	25,671	94,311	74,530	25,954	100,484
1865-66	26,630	15,292	41,922	34,430	17,567	51,997
1866-67	33,080	32,870	65,950	30,390	33,133	63,523
1867-68	50,680	42,297	92,977	50,770	44,215	94,985
1868-69	53,450	35,993	89,443	55,890	37,551	93,441
1869-70	39,000	25,489	64,549	42,470	29,639	72,109
FROM AND TO THE PUBLIC IN PAYMENT OF REVENUE OR OF GOVERNMENT DEBTS, AND IN EXCHANGE FOR SILVER OR FOR OTHER NOTES						
1864-65	1,272,310	204,131	1,476,441	540,650	178,966	719,616
1865-66	1,402,750	258,700	1,660,450	458,290	170,226	628,516
1866-67	1,216,190	263,373	1,479,563	635,690	257,548	893,238
1867-68	1,263,670	292,129	1,555,799	838,610	348,569	1,187,179
1868-69	1,399,210	323,603	1,722,813	699,050	298,286	997,336
1869-70	1,342,210	367,366	1,709,576	544,740	304,404	847,144
TOTAL.						
1864-65	.....	.....	1,624,182	... ..	.	1,569,657
1865-66	.. ...	.. ...	1,729,619	.. ..		1,757,559
1866-67	. —	.....	1,729,110	... .	...	1,645,878
1867-68	.	... ..	1,996,006	... ..	.	1,978,492
1868-69	..	....	1,996,662	.....	. ....	2,002,068
1869-70	.....	.. ...	1,960,482	.....	.....	1,966,453

22. The receipt from the public of notes of Rs. 50 and under shows a steady progress, and the re-issues are not much below the receipts. The figures for each denomination are as follows :—

	Received from the Public.				Issued to the Public.			
	Rs. 50.	Rs 20.	Rs. 10.	Total.	Rs 50	Rs. 20.	Rs 10.	Total.
	£	£	£	£	£	£	£	£
1864-65	108,160	56,212	39,759	204,131	96,345	47,564	35,057	178,966
1865-66	115,280	80,594	60,836	256,700	79,650	48 954	41,622	170,226
1866-67	105,025	89,974	68,374	263,373	116,245	81,254	60,049	257,548
1867-68	101,170	106,426	84,733	292,329	168,950	106,702	75,917	353,569
1868-69	88,290	129,118	105,895	323,603	118,295	102,446	77,545	298,286
1869-70	86,980	147,856	132,530	367,366	113,755	104,578	86,071	304,404

The presentation of Rs. 20 and Rs. 10 Notes at treasuries in payment of revenue, or for silver or other notes, is increasing; but the percentage of re-issues on the receipts of those denominations is falling off; with the Rs. 50 Notes it is the reverse, owing possibly to a larger use of these last mentioned notes for remittances to Calcutta.

23. The principal transactions in currency notes with the public at Government Treasuries are for remittances into the interior on account of Government revenue, as is evidenced by the following figures relating to the notes of the larger denominations :—

	Received from the Public.				Issued to the Public.			
	Rupees 1,000.	Rupees 500.	Rupees 100.	Total.	Rupees 1,000.	Rupees 500.	Rupees 100.	Total.
	£	£	£	£	£	£	£	£
1864-65	772,000	221,200	279,110	1,272,310	227,100	118,400	204,150	549,650
1865-66	846,400	245,550	311,800	1,403,750	174,500	104,550	179,210	458,260
1866-67	690,600	239,050	286,530	1,216,180	231,600	123,500	280,590	635,690
1867-68	692,600	240,750	330,220	1,263,570	266,300	154,900	412,410	833,610
1868-69 ...	856,600	228,150	314,460	1,399,210	255,300	117,250	326,500	699,050
1869-70	802,800	228,950	300,460	1,332,210	151,900	94,550	296,290	542,740

24. The excess of receipts over issues is principally in the notes for Rs. 1,000 and Rs. 500. These could not be issued in large quantities at the Interior Treasuries, and so they were sent back to Calcutta, as appears from the Table in paragraph 20, in the entry against the Bank of Bengal.

25. Had the large excess of notes received over those issued occurred at deficit treasuries, which have to be supplied with funds from other districts or from Calcutta, it would have entailed on Government the expense of sending to those treasuries specie equal to that excess, but the figures are thus distributed :—

	Notes received from Public			Notes issued to the Public.		
	At Surplus Treasuries.	At Deficit Treasuries.	Total.	Surplus Treasuries.	Deficit Treasuries.	Total.
	£	£	£	£	£	£
1865-66	1,424,186	236,264	1,660,450	493,542	134,939	628,481
1866-67	1,250,855	228,698	1,479,553	669,105	224,133	893,238
1867-68	1,306,928	248,971	1,555,899	884,078	303,100	1,187,178
1868-69	1,519,027	206,831	1,725,858	744,046	252,064	996,110
1869-70	1,508,614	190,953	1,699,567	616,750	230,394	847,144

26. The excess of receipts over issues is confined to the surplus treasuries, and the remittance by them of this excess to Calcutta simply displaced a corresponding amount of supply bills upon those treasuries or of specie remittances from them.

27. The proportions in which notes are received from the public in payment of revenue and in exchange for silver respectively are as follow :—

	Notes received			Notes issued		
	For Government demands.	For silver or for other notes.	Total.	For Government debts.	For silver or other notes.	Total.
	£	£	£	£	£	£
			SURPLUS TREASURIES.			
1865-66	1,063,863	340,323	1,404,186	319,861	173,681	493,542
1866-67	996,040	254,815	1,250,855	400,791	268,314	669,105
1867-68	1,016,141	290,787	1,306,928	493,943	390,135	884,078
1868-69	1,192,603	326,424	1,519,027	546,502	197,544	744,046
1869-70	1,187,907	320,707	1,508,614	520,621	96,129	616,750
			DEFICIT TREASURIES.			
1865-66	195,747	40,517	236,264	60,947	73,992	134,939
1866-67	174,422	54,276	228,698	88,277	135,856	224,133
1867-68	147,196	101,775	248,971	98,826	204,274	303,100
1868-69	143,666	63,165	206,831	143,644	108,420	252,064
1869-70	144,430	46,523	190,953	145,626	84,768	230,394

28. The acceptance of currency notes in satisfaction of demands against Government is gaining ground; but the receipts and issues for silver or for other notes have declined.

29. The figures for the deficit treasuries are satisfactory; their issues of notes having for the past three years exceeded their receipts.

30. The same condition is fulfilled in the treasuries in the rest of India, as shown by the statistics for 1869-70, which are supplied by the Head Commissioner of Paper Currency.

	Notes received from the Public.			Notes issued to the Public.		
	Surplus Treasuries.	Receiving Treasuries.*	Total.	Surplus Treasuries.	Receiving Treasuries.	Total.
	£	£	£	£	£	£
Bombay	281,182	584,905	866,087	246,349	682,049	928,398
Madras	603,794	.....	603,794	649,327	14,811	664,138
British Burmah	43,208	.....	43,208	38,716	.....	38,716
North-West Provinces	107,353	106,206	213,559	141,524	134,238	275,762
Oudh	22 211	3,367	25,578	40,909	16,184	57,093
Punjab	216,541	284,366	500,907	125,354	294,512	419,866
Central Provinces	7,926	48,402	56,328	80,714	73,800	154,514

* The column of Receiving Treasuries includes Deficit Treasuries, and (in the North Western Provinces and the Punjab) those surplus treasuries which are used as centres for remittances from the North-Western Provinces to the Punjab and from the lower to the upper stations in the Punjab.

31. The excess of notes received over issues in British Burmah is withdrawn to Calcutta, as part of the local surplus of the Province, and is cashed there at the currency office. In like manner, the similar excess

in the Punjab is readily converted and turned to useful account at Lahore, which is a centre of supply for deficit treasuries higher up. With these exceptions, which like the excess of notes received over notes issued at the surplus treasuries in the Lower Provinces of Bengal fall into the general system of Government remittances, and are thus an advantage rather than a hindrance, the issues of notes exceed the receipts, in surplus and deficit treasuries alike, in all the Provinces and Presidencies above named.

32. The average composition of the Indian Currency, as used in Calcutta, is stated, in the 32nd para. of the Head Commissioner's report, to be from 35 to 38 per cent. in notes, and the remainder in specie and bills. The several averages from which these abstract averages have been struck are noteworthy and the acknowledgments of the Government are due to Colonel Hyde for the labour and trouble involved in this collection, but the total average cannot in such a case be deduced in the manner adopted in the report, and must be rejected as arithmetically untrue. Such an average could be obtained only from returns of the actual transactions, and even those would require correction in respect of dealings with the currency office.

33. The Head Commissioner gives the following percentages of cut notes on the total number received, *viz.*—

Rs.	10	Notes	9,264
„	20	„	12,921
„	50	„	22,234
„	100	„	20,677
„	500	„	18,913
„	1,000	„	9,340

These figures show that the Rs. 1,000 Notes are not largely used for remittance unless they are sent in whole notes.

34. Act XIX of 1861, for the regulation of the Government Paper Currency, limited to four millions sterling the amount of currency reserve which might be invested in Government securities. This limit was necessarily assumed on the data of the known circulation of the three Presidency Banks in previous periods. But the average circulation of the Government Paper Currency having increased from 4⅗ millions sterling in 1862-63 to 10 millions in 1868-69, and to 11⅓ millions by 31st December of 1869-70, the limit was re-considered in the last mentioned year, and power was taken under Act XV of 1870, passed on the 5th April, to extend the limit up to six millions, provided (as before) that the actual sum for investment within that amount should be fixed by notification with the previous consent of the Secretary of State. It has been fixed since at five millions.

Mint and Currency Pro., July 1870, Nos. 1 to 4.

Mint and Currency, 5th and 6th October 1870.

35. The profits from the investment of part of the paper currency reserve amounted in 1869-70, after payment of all direct charges, to £ 137,801.

36. In 1866 rules were published for regulating the payment by the Paper Currency Department of the value of mutilated or lost notes. The object kept in view was to afford to the presenters of mutilated notes, and the owners of lost notes, every facility for getting payment, consistent with the protection of Government against loss; refinements were introduced, however, in the application of the rules from a desire to prevent, in the interest of the real owners of presented notes, any payments to a fraudulent presenter of them. But this endeavour clashed, in practice, with the obligation of paying the value of a note to the presenter unless there is good reason for supposing that he is not a *bonâ fide* holder, while it was not practicable to define by rule under what circumstances of loss of a whole note the value should be paid, and in what other circumstances it should not. It was accordingly declared, in supersession of previous rules, that, as regards lost notes, the Government would not pledge

Mint and Currency Pro., July 1866, Nos. 437 to 442.

Mint and Currency Pro., June 1869, Nos. 1 to 29.

themselves by any rules to pay their value. Whenever the Head Commissioner thinks that value thereof should be paid, he will submit the circumstances of loss, and his proposals for the orders of the Government of India.

37. With respect to mutilated notes, the Head Commissioner was required to frame rules for the guidance of circle officers, showing, as far as possible, under what circumstances the Government is so clearly bound to pay the value of a mutilated note as to warrant payment by those officers without a reference to the Head Commissioner. These rules, which entailed further correspondence, were finally settled in 1870-71. Doubtful claims for the value of mutilated notes are reserved for consideration by the Head Commissioner, who will exercise his own discretion, whether to pay or not to pay, availing himself of legal advice whenever necessary.

Mint and Currency Pros., Sept. 1870, Nos 14 to 21.

38. Under these rules, the payments of the value of lost or mutilated notes appear to have fallen off in the Calcutta Office, though from the different ways in which the subject is noticed in the present and previous reports, the fact is not quite clear.

39. The Head Commissioner reports that "in Calcutta a trade is carried on in stolen halves of notes" by joining wrong halves selected for the purpose, and making them correspond by altering the discrepant digit in the number of one of the halves. As the trade may embrace other kinds of fraud, the independent checks upon errors in posting of cancellations in the note registers, which subject the present Head Commissioner of Paper Currency has under consideration, should be perfected.

Mint and Currency Proceedings—
February 1870, Nos. 1 to 4.
February 1870, Nos. 19 to 30.
September 1870, Nos. 10 to 13.

40. The simplicity of the old pattern notes induced forgery at Bombay shortly after the introduction of the paper currency. In 1869-70, two forged notes of Rs. 100 each were tendered at the Bombay office of issue, but whether of the old or the new pattern is not mentioned. The distinction should be noticed in future reports. In Madras the only forgery in 1869-70 was of the old pattern note.

41. Little or no gold coin was exchanged at the paper currency offices, the premium upon gold, throughout the year, being too high.

42. The experiment of supplying copper and small silver coins to the public at the currency offices appears to have had some success. The Governor General in Council approves of its continuance.

43. The thanks of the Government are due to Colonel Hyde for his valuable report, and for the zealous interest with which he superintended the operations of the Department from the time it was founded until the 17th September 1870, when he made over charge to the Comptroller General who is now the Head Commissioner. Consequent on that transfer, Colonel Hyde, in submitting his report on the 17th November, dated it 17th September.

ORDERED, that a copy of this Resolution be sent to Colonel Hyde, late Head Commissioner of Paper Currency, to the present Head Commissioner, and that this Resolution and the Report be published in the *Gazette of India*.

GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 6th January 1871.

PRESENT:

His Excellency the Viceroy and Governor General of India, K. P., G. M. S. I., *presiding*.
The Hon'ble John Strachey.
The Hon'ble Sir Richard Temple, K. C. S. I.
The Hon'ble J. Fitzjames Stephen, Q. C.
The Hon'ble B. H. Ellis.
Major-General the Hon'ble H. W. Norman, C. B.
Colonel the Hon'ble R. Strachey.
The Hon'ble Francis Steuart Chapman.
The Hon'ble J. R. Bullen Smith.
The Hon'ble F. R. Cockerell.
The Hon'ble J. F. D. Inglis.
The Hon'ble D. Cowie.
The Hon'ble W. Robinson, C S. I.

PLEADERS, MUKHTÁRS AND REVENUE AGENTS BILL.

The Hon'ble MR. STEPHEN moved for leave to introduce a Bill to consolidate and amend the law relating to Pleaders, Mukhtárs and Revenue Agents. He said that the Bill was intended to consolidate and amend the law on the subject to which it referred; and it would, if enacted, replace the eight different Acts and Regulations in which that law was now contained. It was in fact one of the consolidation Bills of which so many had recently been prepared in execution of the scheme of consolidating the existing laws, and this Bill, he was happy to say, was one of the last.

The opportunity had been taken to introduce certain changes in the law relating to the remuneration of pleaders, mukhtárs and revenue agents. He was authorized to state that the sections dealing with this subject were framed on the recommendation and had the approval of the Hon'ble Sir Walter Morgan, the Chief Justice of the High Court of the North-Western Provinces, who probably had as great experience on the subject in question as any other authority in India. The provisions which it was proposed to adopt were substantially the same as those which were contained in the Act of Parliament passed in the course of last summer for amending the law relating to the remuneration of Attorneys and Solicitors, 33 & 34 Vic., cap. 28. Some adaptations had been made both in the arrangement and language of the clauses taken from that Statute, as well as in the substance of the provisions themselves. He need not enter into the details of what was proposed, but the general object of the sections in question was to secure to pleaders and others an easy remedy for the recovery of their fees, and on the other hand to secure to clients a remedy against anything in the nature of oppression or extortion. The course which had been taken to secure these objects was as follows. Under the terms of the existing law, pleaders were able to make any contracts they pleased with their clients, and such contracts could not only be made, but might be enforced by a regular suit. However, when a regular suit was brought, it had been held that it was not open to the Court to look into the character of the bargain itself: it was treated like any other bargain; and if the pleader chose to take advantage of his knowledge of the law and legal

experience and the need of his services by his client, to compel him to enter into an extortionate arrangement, he could do so. He need hardly say that the difficulty of permitting lawyers in general, and pleaders and attornies in particular, to enter into any contracts they pleased with persons who were necessarily ignorant of the particular subject-matter of the contract, had been felt so strongly in England, that it was not, until very lately, competent to an attorney to make a bargain with his client for anything beyond just professional allowances, which were subject to taxation by an officer of the Court. For reasons which were obvious in themselves, and to which MR. STEPHEN need not particularly refer, as they were all summed up in famous judgments of the English Courts of Justice, in *Swinfen* v. *Lord Chelmsford* and *Kennedy* v. *Brown*, it was the law of England that a barrister could not make any bargain at all for his fees for advocacy in litigation, and whether he was paid or not he had no legal remedy against his client. That state of the law could hardly be introduced into this country: it implied a state of things that did not exist in British India. But while the law of India allowed attornies and pleaders to make any bargains that they thought fit, it in point of fact caused to clients very great hardship, and he was inclined to believe, from such information as he had received, that a large proportion of the litigation of this country was due to the cause that pleaders and mukhtárs, some of whom were most unscrupulous, gave themselves an interest in the matter in dispute, made extortionate bargains with their clients, and forced them on by false hopes of ultimate success to appeal from Court to Court. Now that was a state of things which certainly seemed to be open to great objection, and the measure proposed in the present Bill, which rested on the high authority he had mentioned, was that, although pleaders and mukhtárs should be allowed to contract as heretofore, their contracts should be subject entirely to the supervision of the Court, and that they should not be enforced in the ordinary way by regular suit, but that they should be enforced by order of the Court, the Court having power, if it thought proper in the interests of justice, to quash or modify the original contract in any manner it thought fit.

Another clause of the Bill provided that pleaders should not be permitted to stipulate for payment only in the event of success.

With regard to the last provision MR. STEPHEN confessed that he entertained some doubts, and should be glad to hear what could be said on the point by persons of local experience. On the one hand, if you permitted a pleader to enter into a contract on the terms of no cure no pay, you gave him such a strong interest in the suit that, if he was a man capable of such practices, it was by no means impossible that he might suggest every kind of improper defence and iniquitous plea, and might even go so far as to suborn witnesses for the purpose of carrying out these defences, in the same manner as if he were himself the litigant. That was a strong argument on one side. On the other hand, MR. STEPHEN had heard it said that the people in some parts of the country did not dislike this arrangement. That was foreign to English experience. The reason why such an arrangement was not disliked in India was that the pleaders were described as using all manner of means to obtain clients; and when they obtained them the suitor said—"I know very little about you, and I may never see you again, and moreover, I do not in the least believe that you will take any particular care about my suit unless you have an interest in it." That was the other side of the question. He (MR. STEPHEN) did not himself know how the matter stood; it was one on which he could only form an opinion from what he had heard. The Bill would of course be submitted to the Local Governments for the expression of their opinions, and he hoped they would express them upon this as well as other points. But as to the main principle, that a bargain between lawyer and client ought not to be left to the ordinary principle of free trade, but that it ought to be made subject to the strictest supervision by competent authority, which would see that superior knowledge was not abused, he felt no doubt.

Section forty-five of the Bill remedied an existing defect. This section provided that if any advocate, attorney, or mukhtár had been removed or suspended by the High Court, and if he practised after such removal or during such suspension, he would be liable to a fine. The object of that was as follows. The High Courts were necessarily invested with power to remove or suspend advocates and pleaders in this country; it must and ought to be so. But if a man chose to disregard the authority of that Court, and chose to plead and act in other Courts contrary to such order, he ought to be punished. Of course the High Court would not hear him, but if he went to the Courts all over the large provinces under the supervision of the High Court, the probability was that it might escape notice for some time that he was under suspension, and the effect of that would be that he might practise notwithstanding the order of the Court.

MR. STEPHEN thought any one who had anything to do with the administration of justice would be aware that there was hardly any kind of person who could do more good than the really honest and conscientious advocate: on the other hand, no one who could do greater harm, and defeat the ends of justice more effectually, than the dishonest and unscrupulous advocate. He spoke as a barrister having strong professional feelings, and he would just as much stand up to the utmost for the advantages and privileges of the respectable portion of the profession, as he would advocate the punishment of those guilty of professional misconduct. That was the reason why this clause was introduced.

There was nothing more in the Bill requiring notice, except that, at the recommendation of the Government of Bengal, it proposed to restore to all mukhtárs the privilege of appearing, pleading and acting in Criminal Courts, which they formerly enjoyed under Act XX of 1865, and to empower mukhtárs heretofore admitted and enrolled in Lower Bengal as Revenue Agents (section seven) to appear, plead and act in suits in Munsifs' Courts under Bengal Act VIII of 1869 *(to amend the procedure in suits between landlord and tenant)*.

The Motion was put and agreed to.

LOCAL PUBLIC WORKS BILL.

Colonel the Hon'ble R. STRACHEY introduced the Bill to facilitate the construction of works of public utility from Local and Municipal Funds, and moved that it be referred to a Select Committee with instructions to report in a month. He had explained, when he had asked for leave to introduce the Bill in March last, what were the reasons which led to its introduction. But as some time had elapsed since, he thought it would be better if he re-stated shortly what the general causes were. The intention of the Bill was sufficiently explained by the title. The particular object of the Bill was to facilitate the making of advances by the Government for the purpose of carrying out works of public utility. Of course there was no difficulty in the Government making such advances as far as it desired to do so. But there was a difficulty in getting sufficient security for the recovery of such advances when they were made. The Government were informed that none of the existing minor municipal bodies nor the administrators of the other Local Funds were capable of making a legal assignment on the future revenues of the Municipal or Local Funds, and therefore the Government, in making advances, could obtain no security from such bodies for the repayment of such advances. He excluded those municipalities that were empowered by legislative enactments to incur such debts, but he believed the only bodies of the sort were to be found in the presidency towns. Possibly there might be some others in Madras, but in the other parts of India, so far as he was informed, they did not exist. That being the case, in order to make advances given by the Government for such purposes thoroughly safe, it became necessary to authorize the persons who administered these Funds to enter into agreements with the

Government, binding themselves to repay the advances with interest in subsequent years. The first object of the Bill, therefore, was to authorize the repayment of such advances from the incomes of the Funds. At the same time that this was done, it became also desirable to limit the power of the persons who administered these Funds to borrow money within a certain amount. Those were the two essential things with which this Bill purported to deal.

The particular form which was given to the Bill might be shortly stated. The Bill commenced by stating that the persons who administered Municipal Funds and who desired advances should make application for such advances. Thus, the initiative was entirely thrown on the persons who administered the Funds, and the Government had no power of interfering unless on the motion of those persons: therefore there could be no possible undue interference on the part of the Government in these matters in consequence of anything contained in this Bill.

Next, it was provided that it should rest entirely with the Local Governments to determine what advances were to be made in particular cases, subject to certain rules of a general nature to be framed by the Government of India. It had been considered that the Government of India should frame these rules, because this Government was the supreme financial authority in the country, and it would eventually fall on the Government of India to make good any loss which might arise on any transaction in which the advances with interest were not repaid. The chief points to which these rules would refer were, the declaration of the Municipal or Local Funds on account of which such advances might be made, the nature of the works which might be undertaken, and the provisions under which advances were to be made and repaid.

The Bill further provided for the recovery of the advances in case of default being made by the persons who administered the Funds on account of which the advance was made. As the Bill stood, a preference was to be given to Government, in obtaining repayment of advances, over all other claims. To this some objection had been made. This, however, was rather a question of detail, and it might be considered in Committee whether any limitation to such a preference might properly be made.

Another point which was dealt with in the Bill, as he had mentioned before, was the limitation of the total amount which any municipal or other local body should be able to borrow under the provisions of the Bill. It was quite certain that some such limitation was necessary, and whether the particular amount proposed in the Bill was correct or not, it would probably be admitted that the sum which should be allowed to be borrowed in the contemplated way should bear some proportion to the total income which was at the disposal of the borrowing power.

It was also provided that, after the passing of the Act, no loans should be incurred by any such body as those referred to in the Act except under the provisions of the Act. Facts had come to his notice in the course of last year which satisfied him that such a condition was absolutely necessary. He had become aware of some of the loan-transactions of the municipal bodies in Upper India, which satisfied him that bodies of that kind should not be allowed to go into the market to borrow as they pleased. He need not mention the particular places to which he referred, but the transaction was of a very singular description.

That was all that he desired to say as to the Bill as it had been placed before the Council; but the further consideration which he had given to the subject, after he had seen the opinions given by the local authorities, induced him to propose one or two modifications. The first of these had been suggested by one or two of the communications received from the Local Governments on the Bill, and had also been mentioned to him as desirable by the Hon'ble Mr.

Robinson. It was that the Local Governments should have power to authorize loans for these objects from other persons, similar to that which they possessed in giving advances of Government money. It might readily happen that the sum of money the Government had at its disposal for the purpose of making such advances might be exhausted, and if the Government purse was the only source from which advances could be got, some useful works might not be carried out. It might also happen that private persons might be ready to lend money for works in which they were interested even on better terms than the Government itself. At all events, if the same restrictions were put on the authorizing of loans from private parties which were put on advances from Government, it seemed to him that there could be no possible objection to the Local Governments authorizing loans from other sources than from the Government purse. This addition to the Bill he should be prepared to propose to the Committee if the Bill was referred.

The other point was rather a change of form. The eleventh head of the rules which the Governor General in Council was empowered to make under section five, referred to the amount which should from time to time be applied from the public revenues for the purpose of making these advances. On further consideration, COLONEL STRACHEY thought it would be better to put this in a more direct way into the Bill, and to introduce a separate section to declare distinctly that the Governor General in Council should from time to time determine the sum of money which should be placed at the disposal of the Local Governments, and should in like manner regulate the total amount which might be outstanding at any one time on account of these advances. Practically, the way in which the measure would work financially would be, that the Government of India would place at the disposal of the Local Governments a certain fixed sum of money which they might apply to these objects, and when that sum became exhausted no further advances could be made until by the repayment of former advances fresh money was obtained. This was the manner in which the loan-operations for public works were conducted in England, and it was the intention of the Government that the transactions which took place under this Bill should in a general way, and as far as the circumstances of the country would permit, be conducted in a similar manner to that under which they were carried on under the English law.

The Hon'ble SIR RICHARD TEMPLE said that, although he cordially approved of the general principle of the Bill, it was obviously in some respects a financial Bill, and he thought that in its present form it certainly ought to be referred to the Financial Department of the Government of India, so that no clause should be introduced in it which would in any respect be objectionable financially. He hoped, too, that he would be placed on the Select Committee. These two things being done, he dared say that the Bill would be ultimately framed in such a form that he would have no objection to offer when it came finally to be passed in the Council.

Colonel the Hon'ble R. STRACHEY remarked that when leave was given to introduce the Bill, it was placed in the Hon'ble Sir Richard Temple's hands, and therefore, virtually, the Bill was brought to the knowledge of the Financial Department. Further, the Bill had not been brought in till it was approved by the Government of India, and if Sir Richard Temple was put on the Committee, he (COLONEL STRACHEY) did not see what advantage would be got by referring the Bill to the Financial Department.

The Motion was put and agreed to.

CATTLE TRESPASS BILL.

The Hon'ble MR. COCKERELL presented the report of the Select Committee on the Bill to consolidate the law relating to Cattle Trespass.

CIVIL COURTS (BENGAL) BILL.

The Hon'ble MR. COCKERELL presented the report of the Select Committee on the Bill to consolidate and amend the law relating to the District and Subordinate Civil Courts in Bengal.

The following Select Committee was named :—

On the Bill to facilitate the construction of works of public utility from Local and Municipal Funds—The Hon'ble Mr. Strachey, the Hon'ble Sir R. Temple, the Hon'ble Messrs. Stephen, Chapman, Cockerell, Inglis and Robinson and the Mover.

The Council adjourned to Friday, the 13th January 1871.

CALCUTTA,
The 6th January 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

No. 3 of 1871.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 21, 1871.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 11th January 1870.

No. 145.—The Governor General in Council is pleased to direct the publication of the following Advertisement :—

ADVERTISEMENT.

1. The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rheea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2. The demand for the fibre is now large, and no doubt might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3. The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English

market, at a total cost, all processes of manufacture and allowance for wear and tear included, of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of the plant to the place of manufacture, to the completion of the manufacture of fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or near the plantations, as the refuse is very useful as manure for continued cultivation.

4. To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5. Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6. Arrangements will be made by the Government of India for the supply of carefully dried stems, and specimens of fibre separated from the bark, but subjected to no other process, to mechanical firms and others desirous of competing, on application to the Secretary to the Government of India in the Home Department.

7. All machinery, &c., must be brought by the competitors at their own charge to a locality which will be notified hereafter, probably in the North-Western Provinces or the Punjab, and there worked under the supervision of their own representatives for a sufficient time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8. One year from the date of this advertisement will be allowed for the preparation of the machines and their transport to the locality named for the competition, and the trials will then be made and the decision of the judges announced. If no invention of sufficient merit is received in the above-named period to obtain the prize offered, the Government will continue to allow machines to be tendered for trial till the end of two years from the same date, after which, or on the award of the prize, the offers herein made will be withdrawn.

The 14th January 1871.

No. 263.—Mr. W. King, Junior, an Assistant in the Geological Survey of India, has obtained from Her Majesty's Secretary of State an extension of leave for one month, as a special case, without pay.

No. 264.—The under-mentioned Assistants in the Geological Survey of India reported their return to duty from Europe on the dates entered opposite their respective names:—

Mr. F. R. Mallet,—21st December 1870.

,, W. King, Junior,—17th idem.

Under orders of Her Majesty's Secretary of State, Mr Mallet has been permitted to count as service on special duty three months of his absence in excess of the leave granted to him in Notification No. 3730, dated 12th August 1869.

The 18th January 1871.

No. 299.—The Governor General in Council is pleased to permit Mr. C. F. Montresor to resign the Civil Service from the 15th September 1870.

The 20th January 1871.

No. 388.—In the exercise of the power vested in him by the last Clause of Section 2 of the European Vagrancy Act, 1869, His Excellency the Governor General in Council is pleased to extend Sections 4 to 16 (both inclusive), 19, 20, 24, and 29 of the said Act to British Burmah as well as to the dominions of Princes and States in alliance with Her Majesty, situated within the limits of those Provinces, with effect from the date of the re-publication of this Notification in the local Gazette.

No. 390.—Mr. R. M. Towers, Bengal Civil Service, having obtained a Degree of Honor in the Bengali language, has been presented with the authorized donation of Rs. 2,000.

No. 392.—The under-mentioned Members of the Bengal Civil Service having obtained certificates of High Proficiency in Hindi, have each been presented with the authorized donation of Rs. 1,000:—

Messrs. H. W. Gordon and E. O'Brien.

POLICE.

The 20th January 1871.

No. 38.—Mr. A. Marriott, Assistant District Superintendent of Police, Central Provinces, has reported his departure from India per Steam Ship *Nile*, which vessel was left by the Pilot at sea on the 24th ultimo.

GEOGRAPHICAL.

The 20th January 1871.

No. 11.—Lieutenant Henry Lees Smith, Assistant Superintendent of Revenue Survey, 2nd Grade, attached to the 4th Division, Central Provinces, to be Assistant Superintendent, 1st Grade, with effect from the 18th June last.

No. 13.—Mr. E. T. S. Johnson, Assistant Superintendent of Revenue Survey, 1st Grade, to be Deputy Superintendent, 3rd Grade, with effect from the 10th August 1870.

No. 15.—Major T. G. Montgomerie, R.E., received charge of the office of Superintendent of the Great Trigonometrical Survey of India from Colonel J. T. Walker, R.E., on the afternoon of the 3rd ultimo.

No. 17—Captain A. B. Melville, Bengal Staff Corps, Deputy Superintendent of Topographical Survey, 2nd Grade, reported his return to duty from furlough on the afternoon of the 5th instant.

Captain A. B. Melville is posted to the Khasia and Garo Hill Topographical Survey.

ECCLESIASTICAL.

The 20th January 1871.

No. 14.—The Governor General in Council has been pleased to promote the Reverend J. Baly, Junior Chaplain, to be a Senior Chaplain from the 10th instant.

ALLAN HUME,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Fort William, the 20th January 1871.

No. 9*J*.—His Excellency the Viceroy and Governor General in Council is pleased to apply the provisions of Act XXVI of 1870 (Prisoners' Act) to the Hyderabad Assigned Districts.

MILITARY.

The 18th January 1871.

No. 11*M*.—The Viceroy and Governor General in Council is pleased to confirm the following orders issued by the Commandant of the Central India Horse:—

Dated Augur, 1st December 1870.

Lieutenant R. J. H. Wyllie, 1st Squadron Subaltern of the 1st Regiment Central India Horse, to be, temporarily, Staff Officer of that Force in consequence of Lieutenant Colledge having proceeded with his Regiment to Goona.

Dated Augur, 12th December 1870.

Lieutenant R. J. H. Wyllie, 1st Squadron Subaltern and Officiating 2nd Squadron Officer of the 1st Regiment Central India Horse, to continue to officiate as 2nd Squadron Officer, in addition to his other duties, with effect from 18th October 1870.

Lieutenant Wyllie also officiated as 3rd Squadron Officer, in addition to his other duties, from 18th October to 17th November 1870.

Ensign H. A. Vincent, Officiating 2nd Squadron Subaltern of the 1st Regiment Central India Horse, to officiate as 3rd Squadron Officer of that Regiment, in addition to his duties as Officiating 2nd Squadron Subaltern, with effect from the 17th November 1870, the date of his joining the Force, and until further orders.

POLITICAL.

The 17th January 1871.

No. 117*P.*—Subject to the confirmation of Her Majesty's Government, His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. W. Mundt to officiate as Consul for His Majesty the Emperor of Austria and for the North German Confederation at the Port of Bassein during the absence of Mr. J. H. Bandow, or until further orders.

The 20th January 1871.

No. 140*P.*—*Appointment.*—Captain C. Martin, of the 2nd Regiment Central India Horse, is appointed Political Assistant at Goona, *vice* Captain Mayne, who has proceeded with his Regiment to Augur.

Captain Martin assumed charge of his duties on the forenoon of the 24th December 1870.

GENERAL.

The 20th January 1871.

No. 109*G.*—The following changes are made in the Berar Commission, with effect from the forenoon of 14th November 1870, the date on which Captain R. Bullock returned to duty :—

Captain R. Bullock, Assistant Commissioner of the 2nd Class, to officiate in the 1st Class.

Captain R. H. Salkeld, Officiating Assistant Commissioner of the 1st Class, to revert to his officiating position in the 2nd Class, retaining charge of the Bassim District as a temporary measure.

Mr. Ruttonjee Jamasjee, Officiating Assistant Commissioner of the 2nd Class, to revert to his officiating position in the 3rd Class.

No. 111*G.*—In consequence of Captain R. Hudleston's return from furlough, and of his resuming charge of his duties of Deputy Commissioner of the 3rd Class, Hyderabad Assigned Districts, on the forenoon of the 26th November 1870, the following changes are made in the Berar Commission, with effect from that date :—

Captain K. J. L. Mackenzie, Officiating Deputy Commissioner of the 3rd Class, to revert to his substantive position as Assistant Commissioner of the 1st Class, and to hold charge of the Bassim Sub-Division.

Captain D. W. Laughton, Officiating Assistant Commissioner of the 1st Class, to revert to his substantive position as Assistant Commissioner of the 2nd Class.

Captain C. Wodehouse, Officiating Assistant Commissioner of the 2nd Class, to revert to his officiating position in the 3rd Class.

Mr. Ruttonjee Jamasjee, Officiating Assistant Commissioner of the 3rd Class, to revert to his substantive appointment as Extra Assistant Commissioner of the 3rd Class.

Mr. Ram Rao Govind to revert to his substantive appointment as Tehsildar from the date on which he is relieved of his duties as Officiating Extra Assistant Commissioner.

C. U. AITCHISON,

Secretary to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.

Fort William, the 16th January 1871.

No. 282.—Mr. G. W. Bagley, Assistant to the Deputy Accountant General, Central Provinces, availed himself on the forenoon of the 2nd instant of the privilege leave granted to him on the 21st ultimo.

Mr. T. H. Biggs joined his appointment as Officiating Assistant to the Deputy Accountant General, Central Provinces, on the afternoon of the 2nd instant.

No. 349.—Mr. D. Teagiah joined the Office of the Accountant General, Madras, on the forenoon of the 7th instant.

The 17th January 1871.

No. 353.—RESOLUTION.—In continuation of the resolution No. 111 recorded in this Department on the 10th instant, the Governor General in Council has resolved to transfer the control of the Money Order Department to the Comptroller General, and accordingly to abolish the Office of Controller General of Money Order Offices, and sanction the appointment of an additional Assistant to the Comptroller General, who shall ordinarily be in the third class of the Financial Department.

2. In accordance with this resolution, the schedule showing how the offices in the Department should be ordinarily distributed among the first five classes will stand as shown below :—

FIRST CLASS, SIX OFFICES.

Accountants General and Commissioners of the Department of Issue of the Government Paper Currency in Madras and Bombay; Accountant General, Bengal; Accountant General, North-Western Provinces, and Deputy Commissioner of Paper Currency, Allahabad Circle; and two of the following three offices, *viz.*, Deputy Comptroller General, Inspector of Local Offices of Account, and Assistant Secretary to the Government of India.

SECOND CLASS, SEVEN OFFICES.

Deputy Comptroller General, Inspector of Local Offices of Account, or Assistant Secretary to the Government of India; Accountant General, Punjab, and Deputy Commissioner of Paper Currency, Lahore Circle; Accountant General, British Burmah; Deputy Accountants General in Madras, Bombay, Bengal, and the North-Western Provinces.

THIRD CLASS, TEN OFFICES.

Assistant Comptroller General; Deputy Accountant General, Central Provinces, and Deputy Commissioner of Paper Currency, Nagpore Circle; Deputy Accountants General in Mysore, Hyderabad, and the Punjab; Assistant Accountants General in Madras and Bombay; Assistant Commissioners of Paper Currency in Calcutta and Bombay; one Assistant to the Comptroller General.

FOURTH CLASS, TEN OFFICES.

Personal Assistant to the Financial Member of the Governor General's Council; Examiners of Claims, Calcutta and Bombay; Assistant Accountant General, North-Western Provinces; three Assistants to the Comptroller General; one Assistant to the Accountant General, Madras; Assistant to the Head Commissioner of Paper Currency in Calcutta; Assistant to the Commissioner of Paper Currency, Bombay.

FIFTH CLASS, THIRTEEN OFFICES.

One Assistant to the Secretary to the Government of India in the Financial Department.
Two Assistants to the Comptroller General.
One Assistant to Accountant General, Madras.
Ditto ditto ditto, Bombay.
Two Assistants ditto ditto, Bengal.
Ditto ditto ditto, N. W. Provinces.
Ditto ditto ditto, Punjab.
One Assistant ditto ditto, British Burmah.
Ditto to Deputy Accountant General, Central Provinces.

Ordered, that the foregoing Resolution be published in the *Gazette of India.*

No. 355.—Mr. R. A. Fink is transferred to the 4th Class of the Financial Department, and appointed an Assistant to the Comptroller General.

Mr. E. Rule, Officiating Deputy Accountant General, British Burmah, is promoted to the 3rd Class of the Financial Department. Mr. Rule ceases from this date to officiate in the 2nd Class.

The 18th January 1871.

No. 386.—Messrs. J. E. Cooke and G. Fitzgerald are appointed to officiate in the 2nd Class of the Financial Department.

Baboo Shama Churn Dey is promoted to the 3rd Class of the Financial Department.

Mr. R. A. Sterndale is appointed to officiate in the 3rd Class of the Financial Department.

Mr. R. W. Mathews, Assistant to the Commissioner of Paper Currency in Bombay, is promoted to the 4th Class of the Financial Department.

Mr. C. J. O. Mayne is appointed a Probationer in the 6th Class of the Financial Department and posted to the Office of the Comptroller General.

No. 390.—Mr. R. A. Fink is appointed to officiate as an Assistant to the Accountant General, Punjab.

LEAVE AND ALLOWANCES.

The 18th January 1871.

No. 335.—Mr. D. R. Onslow, B. A., Personal Assistant to the Financial Member of the Governor General's Council, is allowed leave on private affairs for six months.

PENSIONS AND GRATUITIES.

The 20th January 1871.

No. 423.—RESOLUTION.—The Governor General in Council observes that the admission into the service of Government of other than young men tends to throw upon the State an undue liability in respect of pensionary allowances.

His Excellency in Council is accordingly pleased to declare that, as a general rule, no person should be admitted into the Uncovenanted Service of Government after he has attained the age of 25 years. But if, for special reasons, any one is after this date admitted at a later age, then, in the event of his being required to retire under the operation of any rule for the removal of Officers from the service as superannuated on their attaining a particular age, the pension to which he would, but for this rule be entitled, shall be reduced in the proportion which the number of years of pensionable service he has completed bears to 30 years, the full period required for a good service pension.

For instance, if an Officer so retiring has completed 20 years' service, then his pension will be one-third of his average pay multiplied by $\frac{20}{30}$; if he has completed 26 years, then it will be half his average pay multiplied by $\frac{26}{30}$.

Ordered, that the above Resolution be published in the *Gazette of India.*

MINT AND CURRENCY.

The 20th January 1871.

No. 416.—With a view to afford increased facilities to the public in obtaining Cash for Government Currency Notes at important places where at present no Paper Currency Offices exist, the Governor General in Council has determined to establish Agencies of the Paper Currency Department at certain selected stations which will, from time to time, be notified in the Gazette.

2. The Agencies will in every case be placed at the Government Treasury, and will be under the superintendence of the Treasury Officer.

3. A limited amount of Notes and Coin will be supplied to each from the head office of the Circle of issue, and all applications for exchange, whether for Notes or Silver Coin, will be granted without restriction so far as these funds permit.

4. There is no legal obligation to cash any Notes at these Agencies, but they are established in order to provide facilities for exchange to the public beyond the requirements of the law.

Published by order of the Governor General in Council,

R. B. CHAPMAN,

Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 16th January 1871.

No. 43 *of* 1871.—In continuation of G. G. O. No. 801 of the 29th July 1869, the Right Hon'ble the Governor General in Council is pleased to lay down the subjoined scale of clothing and compensation in lieu to Native Pupils of the Subordinate Medical Department :—

1 Blue Cloth Chupkun... ...	Biennially.*
1 Pair Cloth Trowsers	
2 White Jean Chupkuns ...	Ditto.*
2 Pairs of Trowsers	

* In alternate years.

2. The issue for the two years will be in advance, and the periodical issue, when due, will be made at the commencement of the clothing year. The first issue will be made for 1871-72 and 1872-73 on the 1st April 1871.

3. The clothing, as above prescribed, will be supplied according to sealed patterns duly approved by Government and lodged with the Superintendent of Army Clothing.

4. When clothing is not provided, compensation will be granted in lieu at the following rates :—

	Rs.	A.	P.
In lieu of Blue Cloth Chupkun ...	8	0	0
" " Trowsers ...	4	0	0
" White Jean Chupkun ...	3	0	0
" " Trowsers ...	1	12	0

5. The issue and adjustment of clothing and compensation for Native Medical Pupils shall, in all respects, be subject to the rules applicable to the Native Army.

No. 44 *of* 1871.—The under-mentioned Officer has reported his return from England :—

Lieutenant J. Chalmers, of the Unattached List,—date of arrival at Bombay, 22nd October 1870.

No. 45 *of* 1871.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Captain John Richards Brecks Atkinson, of the General List, Infantry, 2nd Squadron Officer, 1st Cavalry, Punjab Frontier Force,—for two years, under the Regulations of 1868, embarking at Bombay.

The 17th January 1871.

No. 46 *of* 1871.—The following order issued by the Government of Bombay is confirmed :—

No. 867, *dated 28th December* 1870.—Granting furlough to Europe (medical certificate) to the under-mentioned Officer :—

Major Frederic Nicolas Miles, of the Bengal Staff Corps,—for two years, under the Regulations of 1868.

No. 47 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following appointment :—

PUNJAB FRONTIER FORCE,—*2nd Punjab Cavalry.*

Lieutenant L. T. Bishop, 2nd Squadron Subaltern and Officiating 1st Squadron Subaltern, to officiate as Adjutant, during the absence on furlough to Europe of Lieutenant J. R. Campbell, or until further orders.

No. 48 *of* 1871.—The under-mentioned Warrant Officer is admitted to pension as specified opposite to his name :—

Conductor John Neal, of the Ordnance Commissariat Department,—2*s.* 6*d.* (two shillings six pence) per diem, as Sergeant Major, payable in India.

The 18th January 1871.

No. 49 *of* 1871.—The under-mentioned Officer is permitted to proceed to Europe on furlough on medical certificate :—

Captain Earnest Wells, of the General List, Cavalry,—for three months, under the Regulations of 1868.

The 19th January 1871.

No 50 *of* 1871.—The under-mentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Leopold James Henry Grey, of the 1st Battalion, 3rd Foot, 1st Wing Subaltern, 11th Regiment of Native Infantry,—18th January 1870.

No. 51 *of* 1871.—The under-mentioned Officer of the Royal Engineers, who has been placed under orders for duty in the Bengal Presidency, reported his arrival on the date specified :—

Lieutenant Thomas Glancy,—date of arrival at Bombay, 30th October 1870.

No. 52 *of* 1871.—The under-mentioned Officers have reported their return from England :—

Lieutenant R. T. M. Lang, of the General List, Cavalry, Assistant Commissioner, Punjab,—date of arrival at Bombay, 4th December 1870.

Lieutenant Colonels J. E. Fraser, of the Bengal Staff Corps, Assistant Adjutant General, Allahabad Division; G. McAndrew, of the Bengal Staff Corps, Deputy Inspector General of Police, Umballa Circle, Punjab; S. B. Cookson, of the Bengal Staff Corps, Commandant, 43rd (Assam) Regiment of Native Light Infantry; W. B. Irwin, of the Bengal Staff Corps, 2nd Class Assistant, Stud Department, and Captain E. J. McNair, of the late 2nd European Bengal Fusiliers,—date of arrival at Bombay, 26th December 1870.

Lieutenant Colonel J. Smith, of the Bengal Staff Corps, 2nd in Command and Wing Officer, 28th (Punjab) Regiment of Native Infantry; Captains H. Morton, of the Bengal Staff Corps, Wing Officer, 40th (The Shahjehanpore) Regiment of Native Infantry; W. C. Anderson, of the Bengal Staff Corps, 2nd Squadron Officer, 3rd Punjab Cavalry, Punjab Frontier Force; and Lieutenant A. J. C. Cunningham, of the Royal Engineers,—date of arrival at Bombay, 2nd January 1871.

Captains S. G. Warde, of the late 11th Regiment of Native Infantry, and J. G. Macleod, of the General List, Infantry,—date of arrival at Bombay, 5th January 1871.

Surgeon Major H. N. Elton, of the Medical Department, Medical Store-keeper, Sealkote, and Surgeon W. C. Smith, M. D., of the Medical Department,—date of arrival at Bombay, 7th January 1871.

No. 53 *of* 1871.—The following extract from the *London Gazette* of the 13th December 1870, page 5748, is published for general information :—

WAR OFFICE, PALL MALL,
13*th December* 1870.

Brevet.

* * * *

Apothecary John Hart, of the Subordinate Medical Department in Bengal, to have the local and honorary rank of Assistant Surgeon in India. Dated 14th December 1870.

No. 54 *of* 1871.—ADDENDUM.—The following paragraph is to be added to G. G. O. No. 22, dated 6th January 1870 :—" An Officer who has been less than three years in the Staff Corps can obtain furlough on medical certificate only on the conditions as to furlough pay and loss of appointment prescribed in Rule XIV of the Furlough Regulations of 1868." Order Books to be corrected accordingly.

The 20th January 1871.

No. 55 *of* 1871.—The following promotion is made, subject to Her Majesty's approval :—

CORPS.	RANK AND NAME.	TO WHAT RANK PROMOTED.	FROM WHAT DATE.	IN WHOSE ROOM.
General List, Infantry.	Lieutenant Frank Bird Morris ...	Captain ...	Dec. 13, 1870	Captain C. L. B Constable, Staff Corps, Cadre of the late 17th Native Infantry, deceased.

No. 56 *of* 1871.—The following promotion is made, from the date specified, under the operation of G. G. O. No. 632 of the 4th August 1864, paragraph 69, subject to Her Majesty's approval:—

BREVET,—*To be Captain.*

Lieutenant Arthur C. Crookshank, of the Bengal Staff Corps,—11th January 1871.

No. 57 *of* 1871.—The under-mentioned Officers of the Bengal Staff Corps, having completed 26 years' service, are promoted to the rank of Lieutenant Colonel, from the dates specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Majors Charles Chester Dandridge and Hugh Pigot Williams; Major (Brevet Lieutenant Colonel) Robert Cogan Cross, and Major Gordon Cavenagh,—18th January 1871.

Major Henry Ramsay Wroughton, Major (Brevet Lieutenant Colonel) Huntley Rothery Garden, and Major James Williamson,—20th January 1871.

No. 58 *of* 1871.—The under-mentioned Officers of the Bengal Staff Corps, having completed 20 years' service, are promoted to the rank of Major, from the date specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Captains Charles Peter Hunter, John Gillespie, and Charles MacFarlane; Captain (Brevet Lieutenant Colonel) John Pringle Sherriff; Captains Alexander Howe Bramley, William Phaire, Lionel H. Planta Dellochepied Larpent, Frederick Macnaghten Armstrong, and Archibald Edwards Campbell,—20th January 1871.

No. 59 *of* 1871.—The under-mentioned Officers of the Bengal Staff Corps, having completed twelve years' service, are promoted to the rank of Captain from the dates specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Lieutenant Benjamin Parnell Bromhead,—18th January 1871.
Lieutenants Donald Darroch and James Salisbury Tait,—20th January 1871.

No. 60 *of* 1871.—The under-mentioned Officer having completed twelve years' service, including 4 years in the Staff Corps, is promoted to the rank of Captain from the date specified, under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval:—

Bengal Staff Corps.

Lieutenant (Brevet Captain) Edward H. Ernest Kauntze,—7th January 1871.

No. 61 *of* 1871.—With reference to the notification issued by the Government North-Western Provinces, No. 23 A, dated 12th instant, the services of Lieutenant M. H. Court, of the General List, Cavalry, late Officiating Assistant to the Governor General's Agent in Rajpootana, and Assistant District Superintendent of Police, North-Western Provinces, are placed at the disposal of His Excellency the Commander-in-Chief.

No. 62 *of* 1871.—The under-mentioned Officers are permitted to proceed to Europe on furlough on private affairs:—

Captain (Brevet Lieutenant Colonel) Julius George Medley, of the Royal Engineers, Principal, Thomason, College, Roorkee, for two years, under the Regulations of 1868, embarking at Bombay.

Captain Anthony Stewart, of the Bengal Staff Corps, Cantonment Magistrate and Superintendent Cantonment Abkaree, and Judge Small Cause Court, Meean Meer, Punjab, for eighteen months, under the Regulations of 1868, embarking at Bombay.

No. 63 *of* 1871.—The under-mentioned Officers of the Medical Department, having completed twenty years' service, are promoted to the rank of Surgeon Major from the dates specified, under the provisions of G. G. O. No. 507 of the 20th June 1864, subject to Her Majesty's approval:—

Surgeon John Barclay Scriven,—11th January 1871.

Surgeon Joseph Walter Raleigh Amesbury,—20th January 1871.

No. 64 *of* 1871.—Supernumerary Surgeon Charles Kilkelly, M. B., of the Medical Department, is brought on the Establishment of Surgeons to fill an existing vacancy.

No. 65 *of* 1871.—The under-mentioned Officers have reported their departure for Europe on the date specified :—

Lieutenants Colonel (Brevet Colonel) C. J. Hodgson, of the Royal Engineers, G. G. O. No. 1186 of 1870, and H. N. Hodgson, of the Bengal Staff Corps, G. G. O. No. 1129 of 1870; Surgeon Major C. M. Smith, of the Medical Department, G. G. O. No. 1129 of 1870; and Lieutenant J. S. Tait, of the Bengal Staff Corps, G. G. O. No. 1203 of 1870,—*Australia*, 7th January 1871, from Bombay.

No. 66 *of* 1871.—Syce Suddoo, late of the 9th Lancers, is granted a wound pension in the 2nd degree, in lieu of the pension in the 4th degree granted him by G. O. by the Commander-in-Chief of the 4th October 1858, with retrospective effect from the date of his transfer to the Invalid Establishment.

No. 67 *of* 1871.—His Excellency the Governor General of India has been pleased to make the following promotion :—

Governor General's Body Guard.

Havildar Dabee Sing, to be Jemadar from the 1st January 1871, *vice* Ally Mohomed Khan, invalided.

No. 68 *of* 1871.—The following promotions are made in the under-mentioned Corps of the Native Army :—

40th (The Shahjehanpore) Regiment of Native Infantry.

Jemadar Goolab Singh, to be Subadar, *vice* Khunjun Singh, discharged.
Havildar Bheekum Singh, to be Jemadar, *vice* Goolab Singh, promoted.
These promotions will have effect from the 20th November 1870.

No. 69 *of* 1871.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Surgeon Edward John Gayer, of the Medical Department, for two years, under the Regulations of 1868.

No. 70 *of* 1871.—The services of Major D. Scott, of the Madras Staff Corps, are placed at the disposal of the Public Works Department.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Fort William, the 14th January 1871.

No. 30.—In continuation of Notification No. 229 of 8th July 1870, Sergeant C. Wickens, Overseer, 1st Grade, His Highness the Nizam's State Railway, is granted an extension of leave on medical certificate, to 24th December 1870.

No. 31.—Lieutenant A. Cunningham, R. E., on return from furlough, is re-appointed to the Public Works Department as an Executive Engineer, 4th Grade, and posted to the North-Western Provinces for employment in the Thomason College, Roorkee.

No. 32.—Mr. J. H. Harding, Controller, Public Works Accounts, assumed charge of the Office of Controller of Public Works Accounts, Central India, from Mr. W. A. Billings, on the forenoon of the 5th January 1871.

The 16th January 1871.

No. 33.—Major W. H. Mackesy, Staff Corps, Executive Engineer, 3rd Grade, having reported his return from furlough, is posted to the North-Western Provinces.

No. 34.—The following Members of the Survey Department, at present attached to the Indore State Railway, are appointed to the Public Works Department as Supervisors of the 2nd Grade:—

Mr. B. A. Maine, Assistant Surveyor, 2nd Grade.
" J. Chennel, Assistant Surveyor, 4th Grade.

No. 35.—Mr. R. D. Morgan, Assistant Engineer, 2nd Grade, having been declared permanently unfit for service in India, his services have been dispensed with by the Secretary of State for India in Council from 17th January 1871.

No. 36.—Lieutenant J. W. O'Callaghan, Bengal Staff Corps, is appointed to the Public Works Department as an Assistant Engineer, 2nd Grade, and posted to the Punjab Irrigation Branch.

No. 37.—The services of Lieutenant J. W. Taylor, Assistant Engineer, 1st Grade, temporarily employed on Survey duties in the Punjab, are replaced at the disposal of the Government of India in the Military Department.

The 17th January 1871.

No. 38.—Mr. S. Moate is appointed to the Public Works Department as a Store-keeper of the 2nd Grade, and posted to Hyderabad for employment on His Highness the Nizam's State Railway.

No. 39.—Mr. F. C. Marshall, Executive Engineer, 2nd Grade, assumed charge of the Jhansi Division, in Central India, from Mr. J. W. Henry, Executive Engineer, 3rd Grade, on the afternoon of 21st December 1870.

The 18th January 1871.

No. 40.—Lieutenant Colonel W. E. Marshall, Staff Corps, Executive Engineer, 2nd Grade, having reported his return from furlough, is transferred from Bengal to Oudh.

The 19th January 1871.

No. 41.—Conductor J. E. Grace, Supervisor, 1st Grade, is transferred from the North-Western Provinces to Port Blair.

No 42.—The Governor General in Council is pleased to confirm the under-mentioned appointments by the Government of the Punjab in the Store Department of the Punjab Northern State Railway:—

Chief Store-keeper.

Mr. W. Watson.

Store-keeper, 1st Grade.

Mr. W. Mellor.

Store-keeper, 2nd Grade.

Messrs. F. Cunliffe, J. Lloyd, and E. A. Homan.

REVENUE.

(FORESTS).

The 14th January 1871.

No. 1*F*.—Mr. D. Brandis, Inspector General of Forests, is granted thirty days' preparatory leave to enable him to proceed to Bombay and appear before a Medical Board.

No. 2*F*.—Major G. F. Pearson, Madras Staff Corps, Conservator of Forests, North-Western Provinces, is appointed to officiate as Inspector General of Forests, as a temporary arrangement, consequent on the absence of Mr. D. Brandis, until further orders.

R. STRACHEY, *Colonel, R.E.,*
Offg. Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 21, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General, High Court, &c.

BANK OF BENGAL.

NOTICE.

Calcutta, the 16th January 1871.

Notice is hereby given that the Bank of Bengal, General Treasury, and Public Debt Office will be closed on Wednesday, the 25th, and Thursday, the 26th instant, on account of the Hindoo festival "Sreepunchomy," in conformity with Government Notification No. 3464 of the 29th October 1867.

By order of the Directors,
G. W. MOULTRIE,
Offg. Secretary and Treasurer.

REVENUE SURVEY DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 18th January 1871.

No. 30.—Lieutenant H. S. Hutchinson, Staff Corps, Assistant Superintendent of Revenue Survey, 2nd Grade, having proceeded to Europe on furlough for twenty months, will be borne on the list of this Department as Supernumerary from 21st November 1870.

The 19th January 1871.

No. 31.—The following promotions are sanctioned with effect from the 1st instant:—

Mr. Robert Barclay, Revenue Surveyor (on duty in the Head Quarters' Office), from the 4th to the 3rd Grade.

Mr. John Mills, Assistant Surveyor, 1st Division, North-Western Provinces (on furlough), from the 2nd to the 1st Grade.

Mr. C. W. F. Seyers, Assistant Surveyor, 2nd Division, Bhawulpoor, from the 3rd to the 2nd Grade.

D. C. VANRENEN, *Colonel, R. A.,*
Supdt. of Revenue Surveys, Upper Circle.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 11th January 1871.

PARTICULARS.	3½ per cent. Loan of 1853-54	4 per cent. Loans							4½ per cent.		5 per cent		5½ per cent Loan of 1859-60	5 per cent Debentures for					TOTAL AMOUNT.
		of 1824-25	of 1828-29	of 1832-33	of 1835-36.	of 1842-43	of 1854-55.	Transfer of 1865	of 1856-57	Transfer Loan dated 15th July 1870.	P W of 1854-55.	of 1856-57.		3 years. Debenture, or transferable to 4½ per cent Debenture repayable 4th July 1871.	18 months 4½ per cent. Transfer Loan repayable 4th July 1871.	5 years. Reparable June 1872	10 years. Repayable June 1877.	15 years. Repayable June 1882	
Balance of 29th December 1870	53,100	34,133	2,347	20,17,815	42,76,500	1,52,22,900	1,25,54,200	1,89,65,300	14,500	48,34,000	1,01,200	5,93,88,500	4,80,37,300	1,65,000	18,60,000	33,63,000	33,46,000	36,23,000	17,78,58,795
Add—																			
Amount enfaced at Madras between 29th December 1870 and 11th January 1871 ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay between 29th December 1870 and 11th January 1871 ..	...	...	...	...	...	51,000	2,000	36,900	...	13,000	...	1,06,400	5,83,300	...	...	...	...	...	7,92,300
Amount enfaced at Calcutta between 29th December 1870 and 11th January 1871 ...	...	...	...	...	900	1,000	...	58,000	...	10,000	...	92,100	3,05,500	...	...	..	...	20,000	4,87,400
Total ..	53,100	34,133	2,347	20,17,815	42,77,300	1,52,74,900	1,25,56,200	1,90,60,200	14,500	48,57,000	1,01,200	5,95,87,000	4,89,25,900	1,65,000	18,60,000	33,63,000	33,46,000	36,43,000	17,91,36,495
Deduct— Amount written off in the London Registers	...	...	...	75,627	47,000	11,600	38,300	7,52,800	...	.	13,500	21,500	61,300	...	...	...	...	..	10,21,627
Balance on 11th January 1871	53,100	34,133	2,347	19,42,188	42,30,300	1,52,63,300	1,25,17,900	1,83,07,400	14,500	48,57,000	87,700	5,95,65,500	4,88,64,500	1,65,000	18,60,000	33,63,000	33,46,000	36,43,000	17,81,16,868

NOTE.—From 9th June 1867 to 15th Nov. 1870 enfaced from India 1,075 lakhs; re-transferred from London 640 lakhs.
" 16th Nov 1870 to 30th " " " " 18 " " " 4 "
" 1st Dec. " to 14th Dec. " " " 3 " " " 2 "
" 15th " " to 28th " " " " 6 " " " 3 "
" 29th " " to 11th Jan. 1871 " " 13 " " " 10 "
1,115 lakhs 650 lakhs
659 "
Balance against India ... 456 lakhs.

PUBLIC DEBT OFFICE;
BANK OF BENGAL,
Calcutta, the 12th January 1871.

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, Estimated Value.	Certificates issued for	Balance of Bullion		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
January 9th, 1871 ...	...	...	778	77,997	35,08,487
" 10th " ...	5,562	..	6,340	77,997	35,08,487
" 11th " ...	...	.	6,340	78,021	35,08,487
" 12th " ...	...	...	6,340	78,021	35,08,487
" 13th " ...	...	...	6,340	78,021	35,08,487
" 14th " ...	...	...	6,340	78,021	35,08,487

CALCUTTA MINT,
The 16th January 1871.

H. HYDE, *Lieut. Colonel,*
Mint Master.

Statement of Transactions of District Savings Banks for the week ending 19th January 1871.

Province.	Number of Banks open.	Deposits.		Withdrawals.			Balance.
		No.	Amount.	No.	Amount, Principal.	Amount, Interest.	
			Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.
Bengal	22	54	4,002 8 0	8	2,240 0 0	1 4 0	47,899 0 7
North-Western Provinces ...	9	12	329 0 0	1	20 0 0	...	17,241 10 7
Punjab	7	10	1,135 0 0	2	520 0 0	1 0 6	11,151 8 9
Oudh	1	...	...	2	280 0 0	...	1,581 0 0
Central Provinces	3	5	385 0 0	1	50 0 0	...	5,314 11 0
British Burmah	3	...	...	...	...	...	3,926 5 3
Berar	2	...	...	...	...	...	960 0 0
India	1	...	...	...	...	...	3,735 8 11
TOTAL ...	48	81	5,851 8 0	14	3,110 0 0	2 4 6	91,809 13 1

CALCUTTA,
The 19th January 1871.

E. F. HARRISON,
Comptroller General.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 13th January 1871.

No. 212.—Mails for Gopaulpore, Bimlipatam, Vizagapatam, Coconada, Madras, Negapatam, Galle, Colombo, Tuticorin, Cochin, Beypore, Calicut, Tellicherry, Cannanore, Mangalore, Carwar, and Bombay, for transmission per Steamer *Arabia,* will be closed at this Office on Monday, the 23rd instant, at 6 P. M.

The 20th January 1871.

No. 213.—The next Overland Mail *viâ* Bombay will close on Wednesday, the 25th January 1871.

2. Book post and pattern packets must be posted on the 24th.

3. There will be no Express.

4. Letters, &c., for Mauritius, St. Denis, Réunion can be sent by this opportunity.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or, bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M., and after 7 up to 8-30 P. M., by a Post Office Clerk at the East Indian Railway Station, Armenian Ghât.

Postage chargeable by the new route *viâ* Brindisi and Germany :—

			Rs.	A.	P.
For the United Kingdom ...	Each letter per ½ oz.		0	8	0
	Each newspaper per 4 oz.		0	2	8
	Each book or pattern packet.	Not exceeding 1 oz.	0	2	0
		" " 2 "	0	3	4
		" " 4 "	0	4	8
		Every additional 4 "	0	4	8
For places served through the United Kingdom.	Each letter 8 pie per ½ oz. less than the published rate for a letter sent *viâ* Marseilles.				
	Each newspaper 8 pie per 4 oz. more than the published rate for a newspaper sent *viâ* Marseilles.				
	Each packet of books or patterns	8 pie per 4 oz. more than the published rate for a packet sent *viâ* Marseilles.			

As the late Papal States now form part of the Kingdom of Italy, correspondence for these States are now subject only to the same postal rules as apply to other parts of Italy, published in the Notification of this Department dated 2nd September 1870.

No. 214.—Mails for Akyab, Rangoon and Moulmein, for transmission per Steamer *Scotia*, will be closed at this Office on Thursday, the 26th January, at 6 P. M.

The 9th January 1871.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 7th January 1871.

Alexander, F.
Abbitt, Mrs. K.

Bristow, W. E.

Camberby, Major A. B.
Courtner, J.
Clogstoun, H. F.
Crow, S.
Campbell, C.

Dalrymple, F. A. E.
Doyle, Mrs. J. P.
D'Cruz, J. A.
DeVisnes, Capt.

English, J.

Forbes, Mrs.
Fox, W.
Field, W. A.

Gobind Chunder Sein.
Gopaul Chunder Mookerjee.

Gray, J. A. J.
Gibbon, W. F.

Humphreys, W.
Heybâkérs, Mrs.
Haddis, T J.

Issen Chunder Koondoo & Co.
Irvine, J. W.

Lawrie, J. W.
Livermore, J. H.
Lockhart, W. E.

McMeekin, T.
Mohesh Chunder Bannerjee.
Money, Capt. D.
Monk, E.
Manger, Sir J. C.

Norman, C. B.

Purcell, A. B.
Power, Private M.

Quinet, Capt.

Raj Mohun Bannerjee.
Roberts, Esq.

Strange, L.
Skipwith, Capt. G. J.
Setna, R. N. & Co.
Shaw, A. E.
Shawe, A. W.
Shaw, H. J.

The Secy., Lodge Humanity and Fortitude.
The General Merchant.

Wallis, Colonel.
Wade, Mrs. M.
Well, E.
Wilson, Mrs. A.
Weyer, E.
Walker, Capt. D. C.

The 16th January 1871.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 14th January 1871.

Andrews, N.
Allen, Mrs. W. E.

Barnett, Mrs. J.
Body, Mrs. W. L.
Brame, D. F.
Brook, H.
Bond, Miss.

Curtner, J.
Creais, J.
Crouch, C. P.
Cameron, J. R. D.
Connoly, P.
Cumberlege, Major.
Camen, J. R. D.
Calvert, Mrs.
Channon, Mrs. F.
Charles, J.
Cotton, J. W.

Dunne, Miss.
D'Cruz, G.

Evans, H. F.

Falle, S. V.
Frances, Miss.
Fleming, Mrs.
Freeland, Mrs.
Fortesque, J.
Fox, Mrs. A.

Garston, A. F.

Gibbon, Miss.
Graham, R.

Hutchins, A.
Hill, G.
Hedges, G.
Hutton, W. H.
Hewes, Mrs.
Holloway, W.

Inglis, Mrs.
Insfield, J. C.

Jacobs, C., & Co.
Khetter Mohun Sing.
Knipe, Mrs. M.

Lake, Capt. J. V.

Morrell, Mrs. C. L.
Murphy, Mrs. H.
Macauliffe, M.
McCullock, H.
Martirus, M. N.
Marshall, Mrs.
Morant, C. M.

Nerfield, Mrs. J. C.
Newcombe, Mrs.

O'Brien, Miss M.

Pereira, Mr.
Pereira, W.
Peach, Mrs.

Powell, Mrs. C.
Paterson, Mrs. J. S.
Potter, E.
Pearse, Dr.

Ram Lall Uddy.
Roberts, H. V. H.
Rennie, J.
Ramsay, A.
Reynolds, Mrs

Shama Churn Ghose.
Spracklin, W. F.
Saunders, G.
Story, Mrs.
Serrot, P.
Saunders, Major.
Soorjee Coomar Ghose.

Thomas, Esq.
Taylor, Miss.
Tuck, Miss M.
Thompson, W. J.
Terraneau, W. H.
The Curator, Bengal Govt. Book Depôt.

Vears, Mrs. J.

Wells, E.
Ward, Mrs.
West, J. B.
Wroughton, H. C.
White, Miss C. G. G.

W. H. McGOWAN,
Post Master of Calcutta.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 21, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

The Estate of the late Mr. T. Menzies.

Notice is hereby given to parties having claims to the Estate of the late Mr. T. Menzies, who died near Allahabad on the 28th August 1868, *i. e.*, on the allotments of Waste Lands No. 2, Lookcha Nos. 3 & 4, 4, 8, 9 Ummurgurh, and Bhuddowra, in the District of Kheree, Oudh, that within three months from date they are requested to send in their claims to the undersigned, otherwise they will not be recognised.

C. R. SHAW, *Major*,
Deputy Commissioner.

KHEREE, DY. COMMR.'S OFFICE,
The 25th November 1870.

TENTS.

JUBBULPORE GOVERNMENT SCHOOL OF INDUSTRY.

The prices of Tents made at this Institution are the same as last year.

The reduction of 10 per cent. in the price of Tents under five hundred Rupees, and 20 per cent. on Tents over five hundred Rupees, as sanctioned last season, is still allowed, and revised list with prices reduced as above are available on application to the Superintendent.

B. ROGERS, *Captain*,
Superintendent.

Notice.

The interest and responsibility of Mr. James Matthews in our Firm ceased on 31st December 1870.

GRINDLAY & Co.

Calcutta, January 1871.

Notice.

All persons having claims against, or being indebted to, the Estate of the late Mr. H. L. Davis, Executive Engineer, Hoshungabad, in the Central Provinces, are requested to prefer such claims or pay the amount due to the undersigned within one month from this date.

T. B. DENNYS,
District Judge.

HOSHUNGABAD,
The 6th January 1871.

PROMISSORY NOTE.

Lost.

In transit from Fyzabad to Calcutta a Government Promissory Note No. 016581 of 5½-per cent. loan of 1859-60 for Rs. 500.

Payment of interest stopped in the Public Debt Office.

FYZABAD,
The 2nd January 1871.

R. M. KING, C. S.,
Deputy Commissioner, Fyzabad.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

CALCUTTA CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.		
		Rs.	
3773 ...	A/78 98977 ...	1,000 ...	Baboo Kisto Kishore Poddar.
	A/78 96129 ...	1,000 ...	
	A/86 02267 ...	1,000 ...	
	A/86 02268 ...	1,000 ...	
	A/86 05938 ...	1,000 ...	
	A/86 06695 ...	1,000 ...	
3776 ...	A/74 01433 ...	20 ...	Baboo Ramchunder Ghosal.
	A/71 70171 ...	20 ...	
	Notes partially lost or destroyed.		
		Rs.	
3770 ...	A/80 32566 ...	10 ...	M. E. D. deDombal, Esq.
3771 ...	A/86 93550 ...	100 ...	Baboo Gobindo Chunder Dhaw.
	A/85 99918 ...	50 ...	
3772 ...	A/67 07537 ...	50 ...	Baboo Grish Chunder Roy.
3775 ...	A/85 82527 ...	10 ...	Mahomed Zuhurul Haq.
3777 ...	A/74 95427 ...	20 ...	The Agent, Chartered Mercantile Bank of India, London, and China.
	A/73 95429 ...	20 ...	
3778 ...	A/54 15476 wrongly joined / A/73 09891 wrongly joined	20 ...	The Chief Pay Master, East Indian Railway.

PAPER CURRENCY DEPARTMENT;
CALCUTTA,
The 19th January 1871.

F. GREENWAY,
Asst. Head Commr. of Paper Currency.

MADRAS CIRCLE.

NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
Notes partially lost or destroyed.		
	Rs.	
B/19 60613 wrongly joined / B/19 53450 wrongly joined	10 ...	Neelacuntam Vencataroyooloo Chetty, No. 78, Moolla Street, Pethanaidupett, Madras.

PAPER CURRENCY OFFICE;
MADRAS,
The 9th January 1871.

H. W. GRAHAM,
Commissioner of Paper Currency.

LAHORE CIRCLE.

No. of Note.	Value.	Name of Claimant.
		Notes wholly lost or destroyed.
	Rs.	
E/3 06839 ...	20 ...	Mr. A. S. Harris, Lahore.
A/17 35341 ...	10 ...	Baboo Pyaree Mohun Banerjee, Lahore.
		Notes partially lost or destroyed.
	Rs.	
E/3 07985 } left half	100 ...	Saluq Ram, son of Chonee Sha, Shah'-almi Gate, Lahore.
E/3 08721 } left half	100 ...	
E/3 08444 ...	50 ...	
E/3 07662 ...	50 ...	

PAPER CURRENCY OFFICE; LAHORE, *The 9th January* 1871.

J. G. HEWSON, *A. A. G.*, for *Deputy Commissioner.*

NAGPORE CIRCLE.

No. of Notes.	Value.	Name of Claimant.
		Notes wholly lost or destroyed.
	Rs.	
C/41 54394 ...	50 ...	Mr. W. W. Brockman, Executive Engineer, 1st Oudh Road Division.
E/9 34600 ...	50 ...	
		Notes partially lost or destroyed.
	Rs.	
C/33 89811 ...	10 ...	Mr. E. W. Parsons, Collector of Customs, Nagpore.
C/41 55946 ...	50 ...	Captain H. Nuthall, Executive Engineer, Asseerghur.

PAPER CURRENCY OFFICE; NAGPORE, *The 12th January* 1871.

T. H. BIGGS, *Asst. to Depy. Commr. of Paper Currency.*

ALLAHABAD CIRCLE.

Register No.	No. of Notes.	Value.	Name of Claimant.
			Notes wholly lost or destroyed.
		Rs.	
63 ...	A/42 80955 ...	20 ...	Surgeon C. C. Dempster, R. A., Allahabad.
64 ...	A/42 81758 ...	20 ...	Gunga Deen, Polisher Native Line, R.A., Agra.
65 ...	D/3 03449 ...	50 ...	Emam Buksh & Co., Furruckabad.
			Notes partially lost or destroyed.
		Rs.	
89A ...	A/32 95840 ...	20 ...	Mr. D. Gardner, Lucknow.
157 ...	A/40 57404 ...	50 ...	Khoshal Ram Bukshee Ram, Lucknow.
	D/3 00230 ...		
	D/3 01609 ...		
158 ..	A/40 34763 ...	50 ...	Sergeant J. C. Mathews, Commissariat Department, Jhansie.
159 ...	A/42 63453 ...	20 ...	E. F. Harrison, Esq., Calcutta.
160 ...	A/13 12590 ...	10 ...	Radha Kissen, Mohurrir, Jounpore Treasury.
.	D/6 01105 ..		
.			

PAPER CURRENCY OFFICE; ALLAHABAD, *The 16th January* 1871.

S. JENNINGS, *A. A. G.*, for *Deputy Commissioner of Paper Currency.*

MAPS OF THE SURVEY OF INDIA.

Published at the Surveyor General's Office, Calcutta, during the month of November 1870.
Sole Agents in Calcutta, Messrs. Thacker, Spink & Co., St. Andrew's Library.

Description.	Size.	Price. Unmounted. Rs.	A.
GENERAL MAPS.			
Sketch Map of India (reprint)	6 Sheets, D. Elephant ...	6	0
Kashmir Route Map, 6th edition (with hills)	Atlas	1	0
REVENUE SURVEY MAPS. *Scale 1 Mile = 1 Inch.*			
District Lohardugga, Sheet No. 1	Double Royal ...	1	8
" " " 2	Ditto ...	1	8
" Chanda, " 16	Double Elephant ...	1	8
" Noacolly, Main Circuit, Nos. 10, 11, 12, & 13 ..	2 Sheets, Special ...	3	0
Sindh, Sheet No. 22	Double Elephant ...	1	8
" " 50	Ditto	1	8
" " 66	Ditto	1	8
District Seonee, Lower Provinces, Sheet No. 7	Ditto	1	8
TOPOGRAPHICAL SURVEY MAPS. *Scale 1 Mile = 1 Inch.*			
Chota Nagpoor, Sheet No. 53	Double Elephant ...	1	0
" " 66	Ditto	1	0
Rewah " 21	Ditto	1	0
Central Provinces, Sheet No. 18	Ditto	1	0
DISTRICT MAPS.			
Map of the Orissa Division, 4 miles = 1 inch	6 Sheets Atlas ...	5	0
District Shajehanpoor (anastatic), 2 miles = 1 inch... ...	4 ditto ..	3	0
CANTONMENT, CITY, & CIVIL STATION PLANS.			
City & Fort of Bhurtpoor, Scale 10 chains = 1 inch ...	40×40	1	8
Ferozepoor Cantonment and Environs, 12 inches = 1 mile ...	12 Sheets, D. Elephant ..	8	8
Peshawur " " " ...	10 ditto ...	8	0
Jalindhur " " " ...	13 ditto ...	9	0
Fort and Civil Station of Seetabuldee, 16 inches = 1 mile ...	2 ditto ...	2	0
City Adjygurh, 6 inches = 1 mile	½ Sheet Atlas ...	0	12
Map of the Plateaux of Mount Aboo, Sheets 1 & 2, Scale 12 inches = 1 mile (southern half not yet published) ...	2 Sheets Atlas ...	2	0
MISCELLANEOUS.			
Pachmari Hill, Sathpoora Range, Central Provinces, 2 inches = 1 mile	½ Sheet Imperial ...	0	12
Reconnoissance of the Lushai Country, Eastern Frontier, 4 miles = 1 inch	Double Elephant ..	1	0

SURVEYOR GENERAL'S OFFICE;
Calcutta, the 5th December 1870.

H. L. THUILLIER, *Colonel,*
Surveyor General of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 21, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General in Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th January 1871, and is hereby promulgated for general information :—

ACT No. I OF 1871.

THE CATTLE-TRESPASS ACT, 1871.

CONTENTS.

PREAMBLE.

CHAPTER I.—*Preliminary.*

SECTION.

1. Short title.
   Local extent.
   Commencement of Act.
2. Repeal of Acts.
   References to repealed Acts.
3. Interpretation-clause.

CHAPTER II.—*Pounds and Pound-keepers.*

4. Establishment of pounds.
5. Control of pounds.
   Rates of charge for feeding impounded cattle.
6. Appointment of pound-keepers.
   Ex-officio pound-keepers in Madras and Bombay.
   Suspension or removal of pound-keepers.
   Pound-keepers may hold other offices.
   Pound-keepers to be 'public servants.'
7. To keep registers and furnish returns.
8. To register seizures.
9. To take charge of and feed cattle.

CHAPTER III.—*Impounding Cattle.*

SECTION.

10. Cattle damaging land.
Police to aid seizures.
11. Cattle damaging public roads, canals and embankments.
12. Fines for cattle impounded.
List of fines and charges for feeding.

CHAPTER IV.—*Delivery or Sale of Cattle.*

13. Procedure when owner claims the cattle and pays fines and charges.
14. Procedure if cattle be not claimed within a week.
15. Delivery to owner disputing legality of seizure, but making deposit.
16. Procedure when owner refuses or omits to pay the fines and expenses.
Deduction of fines and expenses.
Delivery of unsold cattle and balance of proceeds.
Receipt.
17. Disposal of fines, expenses and surplus proceeds of sale.
18. Application of fines and unclaimed proceeds of sales.
19. Officers and pound-keepers not to purchase cattle at sales under Act.
Pound-keepers when not to release impounded cattle.

CHAPTER V.—*Complaints of illegal Seizures.*

20. Power to make complaints.
21. Procedure on complaint.
22. Compensation for illegal seizure.
Release of cattle.
23. Recovery of compensation.

CHAPTER VI.—*Penalties.*

24. Penalty for forcibly opposing the seizure of cattle or rescuing the same.
25. Recovery of penalty for mischief committed by causing cattle to trespass.
26. Penalty for damage caused to land or crops or public roads by pigs.
27. Penalty on pound-keeper failing to perform duties.
28. Application of fines recovered under section 25, 26 or 27.

CHAPTER VII.—*Suits for Compensation.*

29. Saving of right to sue for compensation.
30. Set-off.

Schedule of repealed Acts.

AN ACT TO CONSOLIDATE AND AMEND THE LAW RELATING TO TRESPASSES BY CATTLE.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to trespasses by cattle; It is hereby enacted as follows:—

CHAPTER I.—*Preliminary.*

Short title.

1. This Act may be called 'The Cattle-trespass Act, 1871.'

Local extent.

It extends to the whole of British India except the Presidency Towns and such districts or tracts of country as the Local Government, with the sanction of the Governor General in Council, may exclude from its operation.

Commencement of Act.

And it shall come into force on the passing thereof.

Repeal of Acts.

2. The Acts mentioned in the schedule hereto annexed are repealed.

References to repealed Acts

References to any of the said Acts in Acts passed subsequently thereto shall be read as if made to this Act.

All pounds established, pound-keepers appointed and villages determined, under Act No. III of 1857 *(relating to trespasses by Cattle)*, shall be deemed to be, respectively, established, appointed and determined under this Act.

Interpretation-clause.

3. In this Act:—

'Officer of Police' includes also Village Watchman, and

'Cattle' includes also elephants, camels, buffalos, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids.

CHAPTER II.—*Pounds and Pound-keepers.*

Establishment of pounds.

4. Pounds shall be established at such places as the Magistrate of the District, subject to the general control of the Local Government, from time to time directs.

The village by which every pound is to be used shall be determined by the Magistrate of the District.

Control of pounds.
Rates of charge for feeding impounded cattle.

5. The pounds shall be under the control of the Magistrate of the District; and he shall fix, and may from time to time alter, the rates of charge for feeding and watering impounded cattle.

Appointment of pound-keepers.

6. The Magistrate of the District shall also appoint for each pound a pound-keeper:

Ex-officio pound-keepers in Madras and Bombay.

Provided that, in the Presidency of Fort St. George, the heads of villages, and, in the Presidency of Bombay, the police pátils,

or, (where there are no police pátíls) the heads of villages, shall be *ex officio* the keepers of village-pounds.

Suspension or removal of pound-keepers.

Every pound-keeper appointed by the Magistrate of the District may be suspended or removed by such Magistrate.

Pound-keepers may hold other offices.

Any pound-keeper may hold simultaneously any other office under Government.

Pound-keepers to be 'public servants.'

Every pound-keeper shall be deemed a public servant within the meaning of the Indian Penal Code.

Duties of Pound-keepers.

To keep registers and furnish returns.

7. Every pound-keeper shall keep such registers and furnish such returns as the Local Government from time to time directs.

To register seizures.

8. When cattle are brought to a pound, the pound-keeper shall enter in his register,

(*a*) the number and description of the animals,

(*b*) the day and hour on and at which they were so brought,

(*c*) the name and residence of the seizer, and

(*d*) the name and residence of the owner, if known,

and shall give the seizer or his agent a copy of the entry.

To take charge of and feed cattle.

9. The pound-keeper shall take charge of, feed and water the cattle until they are disposed of as hereinafter directed.

CHAPTER III.—*Impounding Cattle.*

Cattle damaging land.

10. The cultivator or occupier of any land,

or any person who has advanced cash for the cultivation of the crop or produce on any land,

or the vendee or mortgagee of such crop or produce, or any part thereof,

may seize or cause to be seized any cattle trespassing on such land, and doing damage thereto or to any crop or produce thereon, and take them or cause them to be taken without unnecessary delay to the pound established for the village in which the land is situate.

Police to aid seizures.

All officers of police shall, when required, aid in preventing (*a*) resistance to such seizures and (*b*) rescues from persons making such seizures.

Cattle damaging public roads, canals and embankments.

11. Persons in charge of public roads, pleasure-grounds, plantations, canals, drainage-works, embankments and the like, and officers of police may seize, or cause to be seized, any cattle doing damage to such roads, grounds, plantations, canals, drainage-works, embankments and the like, or the sides or slopes of such roads, canals, drainage-works or embankments, or found straying thereon,

and shall take them without unnecessary delay to the nearest pound.

Fines for cattle impounded.

12. For every head of cattle impounded as aforesaid, the pound-keeper shall levy a fine according to the following scale:—

Elephant	two rupees.
Camel or buffalo	eight annas.
Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer ...	four „
Calf, ass, or pig	two „
Ram, ewe, sheep, lamb, goat or kid...	one anna.

All fines so levied shall be sent to the Magistrate of the District through such officer as the Local Government from time to time directs.

List of fines and charges for feeding.

A list of the fines and of the rates of charge for feeding and watering cattle shall be stuck up in a conspicuous place on or near to every pound.

CHAPTER IV.—*Delivery or Sale of Cattle.*

Procedure when owner claims the cattle and pays fines and charges.

13. If the owner of impounded cattle or his agent appear and claim the cattle, the pound-keeper shall deliver them to him on payment of the fines and charges incurred in respect of such cattle.

The owner or his agent on taking back the cattle, shall sign a receipt for them in the register kept by the pound-keeper.

Procedure if cattle be not claimed within a week.

14. If the cattle be not claimed within seven days from the date of their being impounded, the pound-keeper shall report the fact to the officer in charge of the nearest police-station, or to such other officer as the Magistrate of the District appoints in this behalf.

Such officer shall thereupon stick up in a conspicuous part of his office a notice stating—

(*a*) the number and description of the cattle,

(*b*) the place where they were seized,

(*c*) the place where they are impounded,

and shall cause proclamation of the same to be made by beat of drum in the village and at the market-place nearest to the place of seizure.

If the cattle be not claimed within seven days from the date of the notice, they shall be sold by public auction by the said officer, or an officer of his establishment deputed for that purpose, at such place and time and subject to such conditions as the Magistrate of the District by general or special order from time to time directs:

Provided that if any such cattle are, in the opinion of the Magistrate of the District, not likely to fetch a fair price if sold as aforesaid, they may be disposed of in such manner as he thinks fit.

Delivery to owner disputing legality of seizure but making deposit.

15. If the owner or his agent appear and refuse to pay the said fines and expenses, on the ground that the seizure was illegal and that the owner is about to make a complaint under section twenty, then, upon deposit of the fines and charges incurred in respect of the cattle, the cattle shall be delivered to him.

Procedure when owner refuses or omits to pay the fines and expenses.

16. If the owner or his agent appear, and refuse or omit to pay or (in the case mentioned in section fifteen) to deposit the said fines and expenses, the cattle, or as many of them as may be

necessary, shall be sold by public auction by such officer, at such place and time, and subject to such conditions as are referred to in section fourteen.

Deduction of fines and expenses.

The fines leviable and the expenses of feeding and watering, together with the expenses of sale, if any, shall be deducted from the proceeds of the sale.

Delivery of unsold cattle and balance of proceeds.

The remaining cattle and the balance of the purchase-money, if any, shall be delivered to the owner or his agent, together with an account showing—

(*a*) the number of cattle seized,

(*b*) the time during which they have been impounded,

(*c*) the amount of fines and charges incurred,

(*d*) the number of cattle sold,

(*e*) the proceeds of sale, and

(*f*) the manner in which those proceeds have been disposed of.

Receipt.

The owner or his agent shall give a receipt for the cattle delivered to him and for the balance of the purchase-money (if any) paid to him according to such account.

Disposal of fines, expenses and surplus proceeds of sale.

17. The officer by whom the sale was made shall send to the Magistrate of the District the fines so deducted.

The charges for feeding and watering deducted under section sixteen shall be paid over to the pound-keeper, who shall also retain and appropriate all sums received by him on account of such charges under section thirteen.

The surplus unclaimed proceeds of the sale of cattle shall be sent to the Magistrate of the District, who shall hold them in deposit for three months, and, if no claim thereto be preferred and established within that period, shall, at its expiry, dispose of them as hereinafter provided.

Application of fines and unclaimed proceeds of sales.

18. Out of the sums received on account of fines and the unclaimed proceeds of the sale of cattle, shall be paid—

(*a*) the salaries allowed to pound-keepers under the orders of the Local Government;

(*b*) the expenses incurred for the construction and maintenance of pounds, or for any other purpose connected with the execution of this Act;

and the surplus (if any) shall be applied, under orders of the Local Government, to the construction and repair of roads and bridges and to other purposes of public utility.

Officers and pound-keepers not to purchase cattle at sales under Act.

19. No officer of police, or other officer or pound-keeper appointed under the provisions herein contained shall, directly or indirectly, purchase any cattle at a sale under this Act.

Pound-keepers when not to release impounded cattle.

No pound-keeper shall release or deliver any impounded cattle otherwise than in accordance with the former part of this chapter, unless such release or delivery is ordered by a Magistrate or Civil Court.

CHAPTER V.—*Complaints of illegal Seizures.*

Power to make complaints.

20. Any person whose cattle have been seized and detained under this Act may, at any time within ten days from the date of the seizure, make a complaint to the Magistrate of the District, or any Magistrate authorized to receive and try charges without reference by the Magistrate of the District.

Procedure on complaint.

21. The complaint shall be made by the complainant in person, or by an agent personally acquainted with the circumstances. It may be either in writing or verbal. If it be verbal, the substance of it shall be taken down in writing by the Magistrate.

If the Magistrate, on examining the complainant or his agent, sees reason to believe the complaint to be well founded, he shall summon the person complained against, and make an enquiry into the case.

Compensation for illegal seizure.

22. If the seizure be adjudged illegal, the Magistrate shall award to the complainant, for the loss caused by the seizure and detention, reasonable compensation, not exceeding one hundred rupees, to be paid by the person who made the seizure, together with all fines paid and expenses incurred by the complainant in procuring the release of the cattle;

Release of cattle.

and if the cattle have not been released, the Magistrate shall, besides awarding such compensation, order their release and direct that the fines and expenses leviable under this Act shall be paid by the person who made the seizure.

Recovery of compensation.

23. The compensation, fines and expenses mentioned in section twenty-two may be recovered as if they were fines imposed by the Magistrate.

CHAPTER VI.—*Penalties.*

Penalty for forcibly opposing the seizure of cattle or rescuing the same.

24. Whoever forcibly opposes the seizure of cattle liable to be seized under this Act,

and whoever rescues the same after seizure, either from a pound, or from any person taking or about to take them to a pound, such person being near at hand and acting under the powers conferred by this Act,

shall, on conviction before a Magistrate, be punished with imprisonment for a period not exceeding six months, or with fine not exceeding five hundred rupees, or with both.

Recovery of penalty for mischief committed by causing cattle to trespass.

25. Any fine imposed for the offence of mischief by causing cattle to trespass on any land may be recovered by sale of all or any of the cattle by which the trespass was committed, whether they were seized in the act of trespassing or not, and whether they are the property of the person convicted of the offence, or were only in his charge when the trespass was committed.

Penalty for damage caused to land or crops or public roads by pigs.

26. Any owner or keeper of pigs, who, through neglect or otherwise, damages or causes or permits to be damaged any land, or any crop or produce of land, or

any public road, by allowing such pigs to trespass thereon, shall, on conviction before a Magistrate, be punished with fine not exceeding ten rupees.

Penalty on pound-keeper failing to perform duties.

27. Any pound-keeper releasing or purchasing or delivering cattle contrary to the provisions of section nineteen, or omitting to provide any impounded cattle with sufficient food and water, or failing to perform any of the other duties imposed upon him by this Act, shall, over and above any other penalty to which he may be liable, be punished, on conviction before a Magistrate, with fine not exceeding fifty rupees.

Such fines may be recovered by deductions from the pound-keeper's salary.

Application of fines recovered under section 25, 26 or 27.

28. All fines recovered under section twenty-five, section twenty-six or section twenty-seven may be appropriated in whole or in part as compensation for loss or damage proved to the satisfaction of the convicting Magistrate.

CHAPTER VII.—*Suits for Compensation.*

Saving of right to sue for compensation.

29. Nothing herein contained prohibits any person whose crops or other produce of land have been damaged by trespass of cattle, from suing for compensation in any competent Court.

Set-off.

30. Any compensation paid to such person under this Act by order of the convicting Magistrate, shall be set-off and deducted from any sum claimed by or awarded to him as compensation in such suit.

SCHEDULE.
(See section 2.)

Number and year.	Title of Act.
III of 1857	An Act relating to trespasses by cattle.
V of 1860	An Act to amend Act III of 1857 (relating to trespasses by cattle).
XXII of 1861	An Act to amend Act III of 1857 (relating to trespasses by cattle).

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th January 1871, and is hereby promulgated for general information:—

ACT No. II OF 1871.

An Act to extend the Prisons' Act, 1870, to Coorg.

Preamble.

FOR the purpose of extending the Prisons' Act, 1870, to Coorg: It is hereby enacted as follows:—

Extension to Coorg of Act XXVI of 1870.

1. The said Act shall extend to the territories under the administration of the Chief Commissioner of Coorg, but subject to the following modifications (that is to say):—

(*a.*) The preamble and sections one and six shall be construed as if, after the words 'Central Provinces,' the word 'Coorg' were inserted.

(*b.*) Section one shall be construed as if, for the words and figures 'December, 1870,' the words and figures 'February, 1871' were substituted.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 20th January 1871, and is hereby promulgated for general information:—

ACT No. III OF 1871.

THE INDIAN PAPER CURRENCY ACT, 1871.

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PREAMBLE.

SECTION. *I.—Preliminary*

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   Local extent.
   Commencement.
2. Acts repealed.

II.—The Department of Issue.

3. Functions of Department of Issue.
4. Head Commissioner.
   Commissioners at Madras and Bombay.
5. Power to establish Circles of Issue.
6. Deputy Commissioners.
7. Subordination of Commissioners and Deputy Commissioners.
8. Appointment, suspension and removal of officers.

SECTION. *III.—Supply and Issue of Currency Notes.*

9. Head Commissioner to provide and distribute currency notes.
Notes where payable.
10. Signatures to notes.
11. Issue of notes for silver.
Proviso.
12. Issue of notes for gold.
13. Expense of melting and assaying bullion received for notes.
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IV.—Reserve.

16. Bullion received for notes to be kept as a reserve.
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20. Interest on such securities to be entered in a separate account.
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21. Prohibition of issue of private bills or notes payable to bearer on demand
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22. Penalty for issuing such bills or notes.
Prosecutions.
Recovery of fines.

VI.—Miscellaneous.

23. Monthly abstracts of accounts.
24. Description of notes in indictments.
25. Supplementary powers of the Government of India

AN ACT TO CONSOLIDATE AND AMEND THE LAW RELATING TO THE GOVERNMENT PAPER CURRENCY.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to the Government Paper Currency; It is hereby enacted as follows :—

I.—Preliminary.

Short title.

1. This Act may be called "The Indian Paper Currency Act, 1871":

Local extent.

It extends to the whole of British India;

Commencement.

And it shall come into force on the passing thereof.

Acts repealed.

2. The Acts mentioned in the schedule hereto annexed are repealed.

All appointments made, rules prescribed, circles of issue established, notifications published, and notes issued under any such Act shall be deemed to be respectively made, prescribed, established, published and issued under this Act.

II.—The Department of Issue.

Functions of Department of Issue.

3. There shall continue to be a Department of the public service, to be called the Department of Issue, whose function shall be the issue of promissory notes of the Government of India payable to bearer on demand, for such sums, not being less than five rupees, as the Governor General in Council from time to time directs.

Head Commissioner.

4. At the head of such Department shall be an officer called the Head Commissioner of the Department of Issue, and two other officers, called, respectively, the Commissioner of the Department of Issue at Madras and the Commissioner of the Department of Issue at Bombay.

Commissioners at Madras and Bombay.

Power to establish Circles of Issue.

5. The Governor General in Council may from time to time, by order published in the *Gazette of India*,

establish Districts, to be called Circles of Issue, three of which circles shall include the Towns of Calcutta, Madras and Bombay, respectively,

appoint in each circle some one town to be the place of issue of notes, as hereinafter provided,

establish in such town an Office or Offices of Issue, and

declare that, for the purposes of this Act, any such town (other than Calcutta, Madras or Bombay) shall be deemed to be situate within such Presidency as is specified in the order.

Deputy Commissioners.

6. For each Circle of Issue other than those which include the Towns of Calcutta, Madras and Bombay, there shall be an officer called the Deputy Commissioner of Issue.

Subordination of Commissioners and Deputy Commissioners.

7. For the purposes of this Act, the Commissioners at Madras and Bombay shall be subordinate to the Head Commissioner:

the Deputy Commissioners in the Presidency of Fort William in Bengal shall be subordinate to the Head Commissioner; and

the Deputy Commissioners in the Presidencies of Fort St. George and Bombay shall be subordinate to the Commissioners of Madras and Bombay, respectively.

Appointment, suspension, and removal of officers.

8. All officers under this Act shall be appointed, and may be suspended or removed, by the Governor General in Council.

III.—Supply and Issue of Currency Notes.

Head Commissioner to provide and distribute Currency notes.

9. The Head Commissioner of Issue shall provide promissory notes of the Government of India payable to bearer on demand, of the denominations prescribed under this Act, and shall supply the Commissioners at Madras and Bombay, and the several Deputy Commissioners with such notes as they require for the purposes of this Act.

Notes where payable.

All such notes shall bear upon them the name of the town from which they are severally issued, and shall be payable only—

at the Office or Offices of Issue of such town and

at the Presidency town of the Presidency within which such town is situate.

Signatures to notes.

10. The name of the Head Commissioner, of either of the Commissioners, of a Deputy Commissioner, or of some other person authorized by the said Head Commissioner, or by either of the said Commissioners, to sign notes issued under this Act, shall be subscribed to every such note, and may be impressed thereon by machinery.

Names so impressed shall be taken to be valid signatures.

Issue of notes for silver.

11. The Head Commissioner, the Commissioners, and the Deputy Commissioners shall, in their respective Circles of Issue, on the demand of any person, issue from the Office or Offices of Issue established in their respective Circles, promissory notes of the Government of India payable to bearer on demand, of the denominations prescribed under this Act, on the terms following:—

(*a*) in exchange for the amount thereof in current silver coin of the Government of India; or,

(*b*) in exchange for the amount thereof in silver bullion or foreign silver coin at the rate of nine hundred and seventy-nine rupees per one hundred and eighty thousand grains of silver fit for coinage and of the standard fineness prescribed by the Indian Coinage Act, 1870:

Proviso.

Provided that in all places where there is no Mint of the Government of India, any such Head Commissioner, Commissioner, or Deputy Commissioner may refuse to issue notes in exchange for silver bullion or foreign coin under this section.

Issue of notes for gold.

12. The Governor General in Council may from time to time, by order published in the *Gazette of India*, direct that notes to an extent to be specified in the order, not exceeding one-fourth of the total amount of issues represented by coin and bullion as herein provided, shall be issued at such Offices of Issue as are named in the order, in exchange for gold coin of full weight of the Government of India or for foreign gold coin or gold bullion, at the rates and according to the rules and conditions fixed by such order.

Expense of melting and assaying bullion received for notes.

13. The Head Commissioner, Commissioners, and Deputy Commissioners may require any bullion or foreign coin received under section eleven or section twelve to be melted and assayed.

Loss of weight.

Any loss of weight caused by such melting or assay shall be borne by the person tendering the bullion or coin.

Certificates for bullion.

14 Every person so tendering bullion or foreign coin and depositing it in any Office of Issue shall, after the expiration of the time necessary for melting and assaying the same, be entitled to receive therefor a certificate signed by the person authorized to issue the notes aforesaid.

Contents of certificate.

Such certificate shall—

(*a*) acknowledge the receipt of such bullion or foreign coin,

(*b*) state the amount of notes issued under this Act, or of such notes and cash, to which the holder is entitled in exchange for such bullion or coin,

(*c*) state the interval on the expiration of which, if the certificate be presented to such office, the holder shall be entitled to receive such amount.

Notes where legal tender.

15. Within any of the said Circles of Issue a note issued under this Act from any Office of Issue in such Circle, shall be a legal tender to the amount expressed in such note, in payment or on account of—

any revenue or other claim to the amount of five rupees and upwards due to the Government of India,

any sum of five rupees and upwards due by the Government of India, or by any body corporate or person in British India:

Provided that no such note shall be deemed to be a legal tender by the Government of India at any Office of Issue.

IV.—Reserve.

Bullion received for notes to be kept as a reserve.

16. The whole amount of the coin and bullion received under this Act for notes shall be retained and secured as a reserve to pay such notes, with the exception of such an amount, not exceeding sixty millions of rupees, as the Governor General in Council, with the consent of the Secretary of State for India, from time to time fixes.

Except amount fixed as minimum limit of circulation.

17. The amount so fixed shall be published in the *Gazette of India*; and the whole or such part thereof as the Governor General in Council from time to time fixes shall be invested in securities of the Government of India: the said coin, bullion and securities shall be appropriated and set apart to provide for the satisfaction and discharge of the said notes; and the said notes shall be deemed to have been issued on the security of such coin, bullion and securities, as well as on the general credit of the Government:

Investment of such amount.

Appropriation of coin, bullion, and securities.

Provided that any silver bullion or foreign coin received under this Act may be sold or exchanged for silver coin of the Government of India, and that any gold coin or bullion received under this Act may be sold or exchanged for silver coin or bullion to be so appropriated and set apart instead of the gold coin or bullion.

Sale or exchange of bullion and foreign coin.

For the purposes of this section, silver bullion and coin shall be rated at ninety-eight rupees per eighteen thousand grains of standard fineness, and gold bullion and coin at the rates fixed by the Governor General in Council under section twelve.

18. The Government securities so purchased shall be held by the Head Commissioner and the Master of the Mint at Calcutta in trust for the Secretary of State for India in Council.

Trustees of securities purchased under Act.

19. The Head Commissioner may, at any time when ordered so to do by the Governor General in Council, sell and dispose of any portion of the above-mentioned limited amount of Government securities.

Power to sell such securities.

For the purpose of effecting such sales, the Master of the Mint at Calcutta shall, on a request in writing from the Head Commissioner, at all times sign and endorse such Government securities, and the said Head Commissioner, if so directed by the Governor General of India in Council, may purchase Government Securities to replace such sales.

Power to replace them.

20. The interest accruing due on the securities purchased and held under this Act shall be entered in a separate account, to be annually rendered by the Head Commissioner to the Governor General in Council.

Interest on such securities to be entered in a separate account.

The amount of such interest shall from time to time, as it becomes due, be paid to the credit of the Government of India, under the head of "Profits of Notes Circulation,"

"Profits of Notes Circulation."

and an account showing the amount of such profits and of the charges and expenses incidental thereto, shall be made up and published annually in the *Gazette of India*.

Annual account.

V.—Private Bills payable to Bearer on Demand.

21. No body corporate or person in British India shall draw, accept, make or issue any bill of exchange, hundí, promissory note or engagement for the payment of money payable to bearer on demand, or borrow, owe, or take up any sum or sums of money on the bills, hundís or notes payable to bearer on demand, of any such body corporate or of any such person:

Prohibition of issue of private bills or notes payable to bearer on demand.

Provided that cheques or drafts payable to bearer on demand or otherwise, may be drawn on bankers, shroffs, or agents, by their customers or constituents, in respect of deposits of money in the hands of such bankers, shroffs, or agents, and held by them at the credit and disposal of the persons drawing such cheques or drafts.

Exception in favour of cheques.

22. Any body corporate or person committing any offence under section twenty-one shall, on conviction before a Magistrate of Police or a person exercising the full powers of a Magistrate, be punished with a fine equal to the amount of the bill, hundí, note or engagement in respect whereof the offence is committed.

Penalty for issuing such bills or notes.

Every prosecution under this section shall be instituted by the Head Commissioner, Commissioner, or Deputy Commissioner, as the case may be, of the Circle of Issue in which such bill, hundí, note or engagement is drawn, accepted, made or issued.

Prosecutions.

All fines imposed under this section may be recovered, if for offences committed outside the local limits of the Presidency towns, in the manner prescribed by the Code of Criminal Procedure, and, if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of those towns in force for the time being.

Recovery of fines.

VI.—Miscellaneous.

23 An abstract of the accounts of the Department of Issue showing—

Monthly abstracts of accounts.

(*a*) the whole amount of notes in circulation,

(*b*) the amount of coin and bullion reserved, distinguishing gold from silver, and

(*c*) the amount of the Government Securities held by the said Department,

shall be made up monthly in Calcutta, and published as soon as may be in the *Gazette of India*.

24. All notes issued under this Act shall be deemed to be promissory notes of the Government of India, and may be described as promissory notes of the Government of India in all indictments, and in criminal and civil proceedings.

Description of notes in indictments.

25. The Governor General in Council may from time to time, by notification in the *Gazette of India*—

Supplementary powers of the Government of India.

(1) fix the amounts (not being less than five rupees) for which notes shall be issued under this Act,

(2) alter the limits of any of the said Circles of Issue,

(3) declare the places at which notes shall be issued under this Act,

(4) fix the rates, rules and conditions at and according to which gold may be taken in exchange for Government promissory notes issued under this Act,

(5) fix the charge for melting and assaying bullion and foreign coin received for such notes,

(6) fix the interval on the expiration of which holders of certificates under section fourteen shall be entitled to receive such notes,

(7) regulate any matters relative to Paper Currency which are not provided for by this Act,

(8) revoke or alter any notification previously made under this Act.

Every such notification shall come into force on the day therein in that behalf mentioned, and shall have effect as if it were enacted in this Act:

Provided that no notification under clause (4) of this section shall have effect until six months have elapsed from the date of its appearance in the *Gazette of India*.

SCHEDULE.

Number and year of Act.	Title.
XIX of 1861	An Act to provide for a Government Paper Currency.
XXIV of 1861 ..	An Act to enable the Banks of Bengal, Madras and Bombay to enter into arrangements with the Government for managing the issue, payment and exchange of Government Currency Notes and certain business hitherto transacted by the Government Treasuries.
I of 1866 ..	An Act to amend Act XIX of 1861 (*to provide for a Government Paper Currency.*)
XXX of 1867 ...	An Act to amend Act XIX of 1861 (*to provide for a Government Paper Currency*)
XV of 1870 .	An Act for the further amendment of Act No. XIX of 1861.

WHITLEY STOKES,
Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 21, 1871.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 19.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 6th January 1871, and was referred to a Select Committee with instructions to make their report thereon in a month :—

No. 1 OF 1871.

A Bill to facilitate the construction of Works of Public Utility from Local and Municipal Funds.

Preamble.

WHEREAS it is expedient to facilitate the construction of works of public utility from Local and Municipal Funds by means of advances to be made by the Government: It is hereby enacted as follows :—

Short title.

1. This Act may be called "The Local Public Works Act, 1870."

Extent of Act.

2. This Act shall extend to all parts of British India.

Interpretation-clause.

3. In this Act—

"Advance."

"Advance" means an advance made under this Act and includes all interest and charges payable to the Government under this Act on account of such advance :

"Fund."

"Fund" means all monies received or receivable on account of a Local or Municipal Fund from which an advance is to be repaid :

"Additional rate."

"Additional rate" means any rate or cess which may be levied for the purposes of a Local or Municipal Fund from which an advance is to be repaid :

"The person administering."

"The person administering" includes all persons duly authorized to receive, keep in deposit, or expend a Fund, or an additional rate.

Advances from public revenues for carrying out works of public utility.

4. If the person administering any Public or Municipal Fund desires to obtain an advance from the Government for the purpose of carrying out, or of assisting in carrying out, a work of public utility at the charge of such Fund, he may make an application to the Local Government for such advance, and the Local Government, after such enquiry as in each case it may think desirable, if satisfied that such advance should be made, may authorize it to be made, subject to the provisions hereinafter contained.

Governor General to make rules.

5. The Governor General in Council shall from time to time make rules for regulating all matters relating to the making of such advances, and the said rules shall provide, amongst other things, for the following;

1. The determination of the Local and Municipal Funds to which this Act shall apply :

2. The works for which advances may be made under this Act :

3. The manner of making applications for advances :

4. The manner of conducting enquiries relative to applications :

5. The manner of recording the conditions on which an advance is made.

6. The manner and time of making advances.

7. The inspection of works carried out under this Act

8 The instalments by which advances shall be repaid, the interest to be charged on advances and the manner and time of repaying advances and discharging the interest charged on the same

9. The determination of the charges that may be made in respect of any advance, against the Fund from which such advance is repayable, on account of the share of the costs of the Government in giving effect to this Act

10. The manner of keeping and auditing the accounts of the expenditure of advances, of the repayment of the same, and of the discharge of the interest thereon

11. The amount that may from time to time be applied by the Local Government from the public revenues for the purpose of making advances

The said rules shall be published in the *Gazette of India*, and when so published all Courts shall take judicial notice of them.

Obligation to repay advances

6 The person from time to time administering any Fund shall duly repay and discharge such advance to the Government from such Fund, in accordance with the conditions on which it was made, and in preference to all other claims against such Fund.

If advance be not repaid, Local Government may appoint officer to keep Fund

7. If at any time an advance be not repaid and discharged in accordance with the conditions on which it was made, the Local Government may appoint an officer to take possession of and receive the whole or any specified part of the Fund in the place of the person for the time being administering the same, and thereupon and so long as such officer shall remain so appointed and to the extent directed by the Local Government, the said person shall cease to have any authority to keep or receive the said Fund, and the receipt of such officer shall be a sufficient discharge for all demands payable to such Fund.

The Local Government may direct such officer to repay and discharge the advance as aforesaid from any amount so received by him All payments made in that behalf by such officer shall be deemed to be a first charge against the said Fund, and the residue only of any amount so received, after making all such payments, shall be repaid to the person administering the said Fund.

Local Government may direct officer to administer Fund

8. If at any time an advance be not repaid and discharged, according to the conditions on which it was made, and if such advance has been made subject to the condition that an additional rate shall be levied to provide for the due repayment and discharge of the advance, and if the person administering the Fund fails to levy such rate in the manner required under the said rules, the Local Government may order him to do all things needful for the levy of the said rate, and may appoint an officer to levy and receive the same.

An officer so appointed shall, so far as he shall be authorized so to do by the Local Government, and for the purpose of levying and receiving such rate, exercise all or any of the powers commonly so exercised by the person administering the Fund, and in the place of such person; and so long as such officer remains so appointed and to the extent of the authority given to the said officer by the Local Government, such person shall cease to exercise the said powers

An additional rate levied and received under this section shall be dealt with as though it had been received under the section next preceding.

No advance to exceed six times income of Fund

9. No advance under this Act shall exceed six times the gross income of the Fund received during the year next preceding that in which the advance is authorized by the Local Government.

Money not to be borrowed except under this Act

10 No person administering any Local or Municipal Fund who is not authorized by some special law to borrow money on the security of such Fund shall borrow money on such security otherwise than in accordance with the provisions of this Act

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STATEMENT OF OBJECTS AND REASONS

The Government of India has recognized the importance of facilitating to the utmost the prosecution of local works of improvement, and has come to the conclusion that a system somewhat similar to that established under the English Public Works Loan Acts may be introduced in India with much advantage The Government would make advances, to be repaid with interest in a term of years, for works of certain classes, the public utility of which was duly ascertained. A certain maximum sum would be placed at the command of the Local Governments, to be applied in making such advances, on which they would operate, the power of extending the advances to new objects being limited by the obligation not to exceed that sum, so that, when the whole authorized sum was once advanced, the earlier loans must be paid off before fresh ones could be made.

It has been ruled, however, more than once recently, that it is not desirable to give the local bodies who deal with local or municipal revenues independent powers of borrowing, and that, when for any special reason it may be expedient that funds should be borrowed for local objects, the Government itself should lend the money. This course has been followed in several cases.

But in most of these cases there is no means of giving the Government a legal lien on the revenues on the security of which the loans are made A municipal body or a person administering local revenues has no power to do more than deal with the revenue as it is received, and cannot give any valid pledge that the income of future years shall be applied in a particular way, unless under express legislative authority, which certainly has no existence in the case of most of the Local Funds in India When the last law regarding municipalities in the North-Western Provinces, Act VI of 1868, was passed, the power of borrowing was deliberately rejected by the Government of India and the Legislative Council.

The present Bill has therefore been prepared in the Public Works Department in order to provide for the making of advances of public money for works of public utility to local or municipal bodies, obtaining at the same time valid security for their repayment from the funds at the disposal of such bodies.

R. STRACHEY.

21st March 1870.

WHITLEY STOKES,

Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in two months:—

No. 2 OF 1871.

A Bill to amend the law relating to Customs Duties.

Preamble.

WHEREAS it is expedient to amend the law relating to the duties of Customs on goods imported and exported by sea; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Indian Tariff Act, 1871."

Local extent.

It extends to all the ports in British India except Aden;

Commencement.

And it shall come into force on the passing thereof.

Duties specified in schedules A and B to be levied.

2. There shall be levied and collected, in every such port, the duties specified in schedules A and B hereto annexed.

Goods partially composed of dutiable articles.

3. Goods not prohibited to be imported into or used in British India, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

Saving Clause.

4. Nothing herein contained affects Act No. XX of 1867, or authorises—

(1) the levy of import duties on articles (other than salt, opium and spirits) imported into one port in British India from another:

(2) the levy of export duties on articles exported from one port in British India to another:

(3) the levy of export duties on articles exported by sea to any place other than a foreign port in India, when such articles have been imported by sea into British India:

(4) the export of opium not protected by a pass.

Construction of section 27 of Act VI of 1863.

5. Section twenty-seven of the Consolidated Customs Act shall be construed as if, for the words "for which a specific value has not been fixed by the Local Government with the sanction of the Governor General of India in Council," the following words were substituted (that is to say) "for which a specific value is not fixed by the Indian Customs Duties' Act, 1871;" but, save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

Power to fix value of dutiable goods.

6. The Governor General in Council may from time to time, by notification in the *Gazette of India*, fix for the purposes of this Act the value of any goods exported or imported by sea on which duties of customs are hereby imposed.

Pepper exported by sea from Cochin.

7. Nothing in schedule B hereto annexed applies to pepper exported by sea from the port of Cochin. But on all such pepper there shall be levied such duty, not exceeding nine rupees per khandí, as the Governor of Fort Saint George in Council from time to time determines; and at the close of each year, or as soon after as may be convenient, the Collector of Customs at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Government of Travancore and Cochin, in such proportions and in such manner as the said Governor in Council from time to time directs.

Repeal of enactments.

8. The enactments mentioned in schedule C hereto annexed are repealed to the extent therein specified.

SCHEDULE A.

IMPORT TARIFF.

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
1	APPAREL, INCLUDING HABERDASHERY, MILLINERY, &c. ...	*Ad valorem.*	Seven and a half per cent.
2	ARMS, AMMUNITION AND MILITARY STORES—		
	Gunpowder, common ...	0 5 per lb.	
	„ sporting ...	1 0 „	
	Fire-arms and parts thereof ...	*Ad valorem.*	
	All other sorts, including Military Accoutrements, Uniforms, &c., but excluding Military and other Regulation Accoutrements and Uniforms imported for private use by persons in the public service ...	*Ad valorem.*	
3	ASPHALTE ...	20 0 per ton.	
4	BEADS AND FALSE PEARLS—		
	Beads, China ...	30 0 per cwt.	
	„ Common ...	28 0 „	
	„ Ruby, of all sizes ...	0 12 per lb.	
	„ Seed ...	0 10 „	
	„ Small, Scarlet, and Red ...	0 10 „	
	„ Coral (false) Moorzun ...	0 8 per corge of 2,000 beads.	
	All other sorts of false Corals and Beads ...	*Ad valorem.*	
	Pearls, false, Bajeria ...	5 0 per lakh.	
	„ Boria ...	1 0 per thousand.	
	„ Jouria ...	8 0 per lakh.	
	„ Nathia ...	0 6 per thousand.	
	„ Tachea ...	0 12 „ „	
	„ Wattanah ...	10 0 per lakh.	
	All other sorts ...	*Ad valorem.*	
5	CABINET-WARE ...	*Ad valorem.*	
6	CANDLES, WAX, COMPOSITION AND OTHER KINDS—		
	Candles, Wax ...	1 0 per lb.	
	„ Paraffine ...	0 8 „	
	„ Spermaceti ...	0 8 „	
	„ Composition and other sorts	0 5 „	
7	CARRIAGES ...	*Ad valorem.*	
8	CLOCKS, WATCHES, AND OTHER TIME-KEEPERS ...	*Ad valorem.*	
9	COFFEE—		
	Persian Gulf and Red Sea ...	30 0 per cwt.	
	Other places ...	20 0 „	
10	CORALS, REAL ...	*Ad valorem.*	
11	CORKS ...	1 8 per gross.	
12	COTTON—		
	Thread—		
	Sewing Thread, White and Coloured	0 11 per lb.	
	„ In reels, or on cards of one hundred yards (and *prorata* above and below)*	2 4 per gross reel.	
	„ Goa and Country	30 0 per cwt.	

* Exceeding this length to be charged in proportion.

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	COTTON—*continued.*	Rs. A.	
	Twist—		
	Mule, under No. 15 ..	0 6 per lb.	Three and a half per cent.
	Nos. 16 to 24 ...	0 9 „	
	25 to 32 ...	0 10 „	
	33 to 42 ...	0 11 „	
	43 to 52 ...	0 12 „	
	53 to 60 ...	0 14 „	
	No. 70 ...	0 15 „	
	80 ...	1 0 „	
	90 ...	1 1 „	
	100 ..	1 2 „	
	110 ...	1 3 „	
	120 ...	1 4 „	
	and one anna additional for every count of ten above No. 120.		
	Water, No. 20 ...	0 10 „	
	30 ...	0 11 „	
	40 ...	0 13 „	
	50 ...	0 15 „	
	Above 50 ...	1 2 „	
	Turkey Red Twist, all kinds* ...	1 6 per lb.	Three and a half per cent. * Duty to be charged on the Grey weight of the Coloured Yarn; when not ascertainable, the actual Wharf weight or Invoice weight to be taken.
	Twist, Orange, Red and other Colours*	0 15 „	
	Piece Goods—		
	Grey—		
	Mulls ...	1 1 per lb.	Five per cent.
	Jaconets exceeding 10 × 10 to the quarter inch ...	0 13 „	
	Other Jaconets ...	0 11 „	
	Shirtings, Madapollams and Prints ..	0 11 „	
	Long Cloths, Jeans, Domestics, Sheetings, Drills and T. Cloth ...	0 9 „	
	Other sorts ...	*Ad valorem.*	
	Cotton Rope ...	25 0 per cwt.	Seven and a half per cent.
	Cotton Goods, other kinds ...	*Ad valorem.*	
13	DRUGS AND MEDICINES—		
	Acid, Sulphuric ...	0 3 per lb.	
	Alkali, Country (Sajee Khar) ...	2 0 per cwt.	
	Aloes, black ...	10 0 „	
	„ Socotra ...	25 0 „	
	Alum ...	3 8 „	
	Arsenic ...	25 0 „	
	„ China, Munseel ...	8 0 „	
	Assafœtida (Hing) ...	55 0 „	
	„ Coarse (Hingra)	10 0 „	
	Brimstone, Flour ...	7 0 „	
	„ Roll ..	6 0 „	
	„ Rough ...	4 8 „	
	Camphor, Bhimsing (Barras) ...	50 0 per lb.	
	„ Refined cake ...	65 0 per cwt.	
	„ Crude in powder ...	50 0 „	
	Cassia Lignea ...	38 0 „	

SCHEDULE A

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	DRUGS AND MEDICINES—*continued.*	Rs. A.	
	Coova, red ...	*Ad valorem.*	Seven and a half per cent.
	Copperas, green ...	2 8 per cwt.	
	Quinine	*Ad valorem.*	
	Sal Ammoniac ...	22 0 per cwt.	
	Salep	60 0 „	
	Senna Leaves ...	6 0 „	
	All other sorts ...	*Ad valorem.*	
14	DYEING AND COLOURING MATERIALS—		
	Cochineal ...	1 12 per lb.	
	Gallnuts, Country, Myrabolam ...	3 0 per cwt.	
	„ Persian ...	35 0 „	
	Gamboge Wood ...	20 0 „	
	Madder or Munjeet ..	10 0 „	
	Orchilla Weed ...	8 0 „	
	Saffron, Europe ...	16 0 per lb.	
	„ Meadow, Soorunjun ...	10 0 per cwt.	
	„ Persian ..	12 0 per lb.	
	„ In cakes or lumps ...	5 0 „	
	Sapan Wood and Root ...	3 8 per cwt.	
	Aniline Dyes ..	0 8 per oz.	
	All other sorts ...	*Ad valorem.*	
15	FIREWORKS—		
	China	30 0 per box of 133⅓ lbs.	
	Other sorts ...	*Ad valorem.*	
16	FLAX, MANUFACTURES OF—		
	Piece Goods ...	*Ad valorem.*	Five per cent.
	Other sorts, including linen thread	*Ad valorem.*	Seven and a half per cent.
17	FRUITS AND VEGETABLES—		
	Almonds, without shell ...	25 0 per cwt.	
	„ with shell ...	10 0 „	
	Cajoo kernels ...	10 0 „	
	Cocoanuts ...	30 0 per thousand.	
	„ kernel (Copra) ...	9 8 per cwt.	
	Currants, Europe ...	35 0 „	
	„ Persian ...	12 0 „	
	Dates, dry, in bags ...	4 0 „	
	„ wet, in bags ...	3 0 „	
	„ „ in pots ...	6 0 „	
	Figs, Europe ..	42 0 „	
	„ Persian, dried ...	6 0 „	
	Garlic	4 0 „	
	Pistachio Nuts ...	14 0 „	
	Prunes, Bussorah ...	12 0 „	
	Raisins, Black, Persian Gulf, Red Sea, and Khismis	12 0 „	
	„ Monocka, Persian Gulf and Red Sea	7 0 „	
	„ Malaga and Bloom ...	0 10 per lb.	
	„ Other sorts ...	*Ad valorem.*	
	Walnuts, Akroot ...	5 0 per cwt.	
	Mangoes, dried ...	*Ad valorem.*	
	Prunes, Europe ...	*Ad valorem.*	
	Other sorts, except Bidmiskh and Buzarbuttoo Nuts which are free	*Ad valorem.*	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	Description of Articles.	Value on which Duty is assessed.	Rate of Duty.
18	GLASS AND GLASS-WARE—	Rs. A.	
	Bangles, Glass, China, Gilt ...	10 0 per 100 pairs.	
	„ not Gilt ...	5 0 „	
	Glass, Broken ...	5 0 per cwt.	
	„ China, of all colours ...	32 0 per 133⅓ lb.	
	„ Crown, coloured ...	32 0 per 100 supl. feet.	
	„ „ of sizes ...	5 0 per 100 supl. feet.	
	Glass and Glass-ware of all other sorts, except Bottles which are free ...	*Ad valorem.*	
19	GUMS—		
	Gum, Ammoniac ...	10 0 per cwt.	
	„ Arabic ...	16 0 „	
	„ Bdellium, common Gum ...	5 0 „	
	„ Benjamin ...	33 0 „	
	„ Bysabole, coarse Myrrh ..	12 0 „	
	„ Copal ...	65 0 „	
	„ Frankincense or Olebanum..	9 0 „	
	„ Gambier (or Kino) ...	8 0 „	
	„ Myrrh ...	24 0 „	
	„ Persian (false) ...	3 0 „	
	„ Rosin ...	12 0 „	
	All other sorts ...	*Ad valorem.*	
20	GROCERIES NOT OTHERWISE DESCRIBED...	*Ad valorem.*	
21	HIDES AND SKINS—		
	Border Hides, prepared ...	30 0 each.	
	Buffalo Hides, Country, Tanned ...	80 0 per score.	Seven and a half per cent.
	Calf Skins ...	40 0 per dozen.	
	Chamois Skins ...	6 0 „	
	Cow Hides, Country, Tanned ...	60 0 per score.	
	Rhinoceros Leather ...	40 0 per cwt.	
	Other sorts ...	*Ad valorem.*	
22	INSTRUMENTS, MUSICAL ...	*Ad valorem.*	
23	IVORY AND IVORY-WARE—		
	Elephants' Grinders ...	16 0 per cwt.	
	Tusks above twenty lbs. ...	300 0 „	
	Tusks ten lbs. and not exceeding twenty lbs. ...	225 0 „	
	Tusks under ten lbs. ...	125 0 „	
	Sea Cow or Moye Teeth, three lbs. and upwards ...	225 0 „	
	Sea Cow or Moye Teeth, under three lbs. ...	75 0 „	
	Ivory, Manufactures of ...	*Ad valorem.*	
24	JEWELLERY, INCLUDING PLATE—		
	Silver-ware, plain ...	1 6 per tolah.	
	„ embossed ...	2 0 „	
	Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls, which are free ...	*Ad valorem.*	
25	LEATHER AND MANUFACTURES OF—		
	Leather ...	*Ad valorem.*	
	Boots and Shoes ...		
	Harness and Saddlery ...		
	Other sorts		

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
26	LIQUOR—	Rs. A.	
	Ale, Beer and Porter Cider and other fermented Liquors	.....	One anna per Imperial Gallon.
	Spirits ...	.....	Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London Proof. Provided that ten per cent. *ad valorem* shall be charged on all spirits used exclusively in Arts and Manufactures, or in Chemistry, subject to such Rules as the Local Governments shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage and incapable of being converted to that purpose. And the officer in charge of the Custom House, subject to the general instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law.
	Wines—		Rs. A.
	Champagnes, Sparkling Wines and Liqueurs ...	.....	1 8 per Imperial Gallon or six Quart Bottles.
	All other sorts ...	.....	1 0 per ditto.
27	MATCHES—		
	Lucifer and all other sorts ...	*Ad valorem.*	Seven and a half per cent.
28	MATS, FLOOR MATTING, CHINA OF ALL SORTS ...	50 0 per hundred.	
29	METALS, UNWROUGHT, WROUGHT AND MANUFACTURES OF—		
	Brass Beads, Googree, China ...	0 12 per thousand.	
	„ Old ...	35 0 per cwt.	
	„ Sheets, rolls very thin ...	80 0 „	
	Copper, Australian Cake ...	41 0 „	
	„ Bolt ...	43 0 „	
	„ Brazier's ...	43 0 „	
	„ China Cash ...	28 0 „	
	„ Japan ...	41 0 „	
	„ Nails and Composition Nails ...	43 0 „	
	„ Old ...	40 0 „	
	„ Pigs and Slabs, Foreign ...	38 0 „	
	„ Sheet, Sheathing and Plate	43 0 „	
	„ Tiles, Ingots, Cakes and Bricks ...	40 0 „	
	„ China, White Copper-ware	1 4 per lb.	
	„ Foil Dauk-pana, China ...	3 0 per book of 100 leaves.	
	„ „ „ Europe ...	4 0 „	
	All other kinds ...	*Ad valorem.*	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
	METALS, &c.—*continued.*	Rs. A.	
	Iron, Angle and T Iron ...	*Ad valorem.*	One per cent.
	„ Beams, Pillars, Girders and Bridge-work ...	*Ad valorem.*	One per cent.
	„ Flat, Square and Bolt, including Scotch ...	80 0 per ton.	One per cent.
	„ Hoop, Plate and Sheet ...	100 0 „	One per cent.
	„ Nails, Rivets and Washers ...	10 0 per cwt.	One per cent.
	„ Nail Rod ...	90 0 per ton.	One per cent.
	„ Old ...	2 8 per cwt.	One per cent.
	„ Pig ...	40 0 per ton.	One per cent.
	„ Rod, Round, British, under half inch diameter ...	105 0 „	One per cent.
	„ Rod, Round, British, exceeding half inch diameter ..	80 0 „	One per cent.
	„ Swedish, Flat and Square ...	120 0 „	One per cent.
	„ Rice Bowls ...	3 0 per set of ten.	One per cent.
	„ „ „ ..	1 8 per set of six.	One per cent.
	„ Galvanised ...	*Ad valorem.*	One per cent.
	„ Other sorts, except Anchors, Cables and Kentledge, which are free ...	*Ad valorem.*	Seven and a half per cent.
	Lametta, Double reels ...	4 8 per score.	Seven and a half per cent.
	„ Single „ ...	2 4 „	Seven and a half per cent.
	Lead, Pig ...	10 0 per cwt.	Seven and a half per cent.
	„ Pipes ..	13 8 „	Seven and a half per cent.
	„ „ tinned ...	16 0 „	Seven and a half per cent.
	„ Sheets (other than thin Sheets for Tea Canisters, which are free) ...	12 0 „	Seven and a half per cent.
	Ore Galena ...	13 0 „	Seven and a half per cent.
	Gold leaf, Europe ...	4 0 per 100 leaves.	Seven and a half per cent.
	Mock Gold leaf ...	5 0 per 20 books.	Seven and a half per cent.
	Orsidue or Brass Leaves, foreign Europe ...	1 4 per lb.	Seven and a half per cent.
	„ China ...	0 12 „	Seven and a half per cent.
	Patent or Yellow Metals, Sheathing and Sheets and Bolts	35 0 per cwt.	Seven and a half per cent.
	„ ditto old ..	30 0 „	Seven and a half per cent.
	Quicksilver ...	1 0 per lb.	Seven and a half per cent.
	Shot, Bird .	15 0 per cwt.	Seven and a half per cent.
	Spelter Nails ...	17 8 „	Seven and a half per cent.
	„ Plate and other shapes ...	11 0 „	Seven and a half per cent.
	„ Sheet or Zinc Sheathing .	15 0 „	Seven and a half per cent.
	Steel, Blistered ...	9 0 „	Seven and a half per cent.
	„ British ...	9 0 „	Seven and a half per cent.
	„ Cast ...	25 0 „	Seven and a half per cent.
	„ Spring ...	10 0 „	Seven and a half per cent.
	„ Swedish ...	10 0 „	Seven and a half per cent.
	Tin, Block ...	45 0 „	Seven and a half per cent.
	„ Plates ...	12 8 „	Seven and a half per cent.
	Wire, Brass	0 8 per lb.	Seven and a half per cent.
	„ Common Iron, Nos. 1 to 40 ...	9 8 per cwt.	Seven and a half per cent.
	„ Copper ..	0 10 per lb.	Seven and a half per cent.
	Other sorts, including Hard-ware, Ironmongery, and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free ...	*Ad valorem.*	Seven and a half per cent.

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
30	NAVAL STORES—	Rs. A.	
	Cables, Coir, tarred ...	10 0 per cwt.	Seven and a half per cent.
	Canvas, Country, Cotton ...	50 0 „	Five per cent.
	„ Europe, Sail, not exceeding forty yards ...	15 0 per bolt.	
	Coir, Rope, Maldive and Laccadive	10 0 per cwt.	
	„ Yarn of all kinds ...	9 0 „	
	Cordage, Hemp, Europe ...	18 0 „	
	„ Manilla ...	20 0 „	
	Dammer „ ...	5 0 „	
	Pitch, American and Europe ...	13 0 per barrel not exceeding three cwt. and *pro rata* above and below.	
	„ Coal ...	4 8	
	Tar, American ...	13 0 Ditto ditto.	
	„ Coal ...	6 8	
	„ Swedish and Archangel ...	14 0	
	Twine, Europe, Sail ...	0 8 per lb.	
	All other sorts, except Oakum, which is free ...	*Ad valorem.*	
31	OILS—		
	Cardamom ...	10 0 per lb.	Seven and a half per cent.
	Cassia ...	4 0 „	
	Cinnamon, Ceylon ...	10 0 „	
	Cocoanut ...	20 0 per cwt.	
	Earth ...	10 0 „	
	Grass ...	2 0 per lb.	
	Jingelee or Teel ...	20 0 per cwt.	
	Kerosine, Paraffine, Petroleum, Rock and Shale Oils of all descriptions ...	0 12 per Impl. gal.	
	Linseed, Country	18 0 per cwt.	
	„ Europe	2 4 per Impl. gal.	
	Naphtha	30 0 per cwt.	
	Otto, of sorts	20 0 per ounce.	
	Sandalwood	8 0 per lb.	
	Sorrel	20 0 per cwt.	
	Turpentine	2 0 per Impl. gal.	
	Whale and Fish	15 0 per cwt.	
	Wood	15 0 „	
	All other sorts, except Cocum and Slush Fat, which are free ...	*Ad valorem.*	
32	OIL AND FLOOR CLOTH ...	*Ad valorem.*	Five per cent.
33	OPIUM ...	..	Twenty-four rupees per seer of eighty tolas.
34	PAINTS, COLOURS AND PAINTER'S MATERIALS—		
	Ochre, all colours ...	3 0 per cwt.	Seven and a half per cent.
	Paints of sorts ...	12 0 „	
	Composition Paint and Patent Driers ...	30 0 „	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	PAINTS, COLOURS AND PAINTER'S MATERIALS—*continued.*	RS. A.	
	Prussian Blue, China ...	0 8 per lb.	Seven and a half per cent.
	" " Europe ...	1 8 "	
	Red Lead ...	14 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Verdigris ...	75 0 per cwt.	
	Vermillion, Canton ...	80 0 per box of 90 bundles.	
	" Macao ...	30 0	
	White Lead ...	12 0 per cwt.	
	All other sorts, including Brushes	*Ad valorem.*	
35	PERFUMERY—		
	Atary, Persian ...	15 0 per cwt.	
	Rose Flowers, Dried ...	10 0 "	
	Rose Water ...	1 12 per Impl. gal.	
	All other sorts ...	*Ad valorem.*	
36	PHOTOGRAPHIC APPARATUS AND MATERIALS ...	*Ad valorem.*	
37	PIECE GOODS, NOT OTHERWISE DESCRIBED	*Ad valorem.*	Five per cent.
38	PORCELAIN AND EARTHEN-WARE ...	*Ad valorem.*	Seven and a half per cent.
39	PROVISIONS AND OILMAN'S STORES—		
	Bacon in Canisters, Jowls and Cheeks ..	0 9 per lb.	
	Beef ...	60 0 per tierce of three cwt. 40 0 per barrel of two cwt.	
	Cheese ...	0 10 per lb.	
	Fish Maws ...	50 0 per cwt.	
	Fish Sozille and Singally, Small ...	6 0 per cwt.	
	Flour ...	25 0 per barrel or sack of 200 lbs.	
	Ghee ...	36 0 per cwt.	
	Hams ...	0 8 per lb.	
	Pork ...	50 0 per tierce of three cwt., and 34 0 per barrel of two cwt.	
	Shark Fins ...	20 0 per cwt.	
	Tongues, Salted ...	10 0 per keg of six.	
	Vinegar in Wood, Europe ...	1 8 per Impl. gal.	
	" " Persian ...	0 12 "	
	" " Country ...	0 6 "	
	All other sorts, except Biche de mer, Butter and Salted Fish, which are free ...	*Ad valorem.*	
40	RAILWAY MATERIALS—		
	Of Iron ...	*Ad valorem.*	One per cent.
	Steel Rails and other articles intended for the permanent way of railways ...	*Ad valorem.*	
	Other sorts ...	*Ad valorem.*	Seven and a half per cent.

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
41	RATTANS AND CANES—	Rs. A.	
	Canes, Malacca ...	1 0 per dozen.	Seven and a half per cent.
	Rattans ...	7 0 per cwt.	
	All other sorts ...	*Ad valorem.*	
42	SALT—		
	imported from any place whether within or without British India,		Rs. A.
	(*a*) into British Burma ...	....	0 8 per maund.
	(*b*) into the territories under the government of the Lieutenant Governor of Bengal ...	....	3 4 „
	(*c*) into any other part of British India	.. ..	1 13 „
43	SEEDS—		
	Anchuchuck ...	10 0 per cwt.	
	Anise, Europe ...	28 0 „	
	Assalia ...	7 0 „	
	Cajoo ...	3 0 „	
	Castor ...	4 8 „	
	Cummin ...	12 0 „	
	„ Black ...	5 0 „	
	Esubgool ...	5 0 „	
	Linseed ...	5 0 „	
	Methee ...	5 0 „	
	Mustard ...	4 8 „	
	Quince Seed or Badana ...	50 0 „	
	Rape or Sursee ...	4 8 „	
	Sawjeerah ...	25 0 „	
	Tookmeria ...	7 0 „	
	All other sorts, excepting Seeds imported by any Public Society for gratuitous distribution, which are free ...	*Ad valorem.*	
44	SHELLS—		Seven and a half per cent.
	Chanks, "large shells," for Cameos	10 0 per hundred.	
	„ White, Live ...	6 0 „	
	„ „ Dead ...	3 0 „	
	Cowdas, Mozambique and Zanzibar	3 0 „	
	„ from other places ...	0 8 „	
	Cowries—		
	Bazar, Common ...	4 0 per cwt.	
	Maldive ...	16 0 „	
	Sunkley ...	40 0 „	
	Yellow, Superior Quality ...	8 0 „	
	Mother o'Pearl ...	8 0 „	
	Tortoise Shell ...	6 0 per lb.	
	„ Nuck ...	1 0 „	
	Nuckla and other sorts ...	*Ad valorem.*	
45	SILK—		
	Floss ...	8 0 per lb.	
	Raw, Charon and Cochin-China ...	4 0 „	
	„ Mathow ...	1 12 „	
	„ Other kinds of China ...	7 0 „	
	„ Persian ...	5 0 „	
	„ Punjum and Cutchra ...	1 12 „	
	„ Siam ...	4 0 „	

SCHEDULE A.

IMPORT TARIFF—*concluded.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
	Silk—*continued.*	Rs. A.	
	Sewing Thread, China ...	8 0 per lb.	Seven and a half per cent.
	Other sorts ...	*Ad valorem.*	
	Silk Piece Goods of sorts ...	*Ad valorem.*	Five per cent.
46	Soap ...	*Ad valorem.*	Seven and a half per cent.
47	Spices—		
	Aloe Wood ...	3 0 per lb.	
	Aniseed Star ...	40 0 per cwt.	
	Betelnut, White, Sheverdhun ...	18 0 „	
	„ all other kinds ...	4 0 „	
	„ in husk ...	2 0 per thousand.	
	Cassia Buds, Nagkessur, China ...	0 8 per lb.	
	Chillies, Dried ...	8 0 per cwt.	
	Cloves ...	12 0 „	
	„ in Seeds, Nurlavung ...	8 0 „	
	Mace ...	0 9 per lb.	
	„ false ...	10 0 per cwt.	
	Nutmegs ...	0 10 per lb.	
	„ in Shell ...	0 6 „	
	„ Wild ...	12 0 per cwt.	
	Pepper, Black and Long ...	14 0 „	
	„ White ...	25 0 „	
	All other kinds ...	*Ad valorem.*	
48	Stationery other than Paper ...	*Ad valorem.*	
49	Sugar and Sugar-Candy—		
	Sugar-Candy, China ...	20 0 per cwt.	
	„ Loaf ...	23 0 „	
	„ Soft ...	12 0 „	
	All other sorts of Saccharine Produce ...	*Ad valorem.*	
50	Tea ...	1 0 per lb.	
51	Tobacco—		
	Manufactured ...	*Ad valorem.*	Ten per cent.
	Unmanufactured ...	*Ad valorem.*	
	Articles, such as Pipes, &c., used in consumption of ...	*Ad valorem.*	Seven and a half per cent.
52	Toys and Requisites for all Games...	*Ad valorem.*	
53	Umbrellas—		
	Cotton, Steel Ribs ...	0 13 each.	
	„ Cane Ribs ...	0 11 „	
	„ China Paper Kettisals ..	45 0 per box of 110	
	All other sorts ...	*Ad valorem.*	
54	Woollen Goods—		
	Piece Goods ...	*Ad valorem.*	Five per cent.
	Braid ...	*Ad valorem.*	Seven and a half per cent.
	Other sorts ...		

SCHEDULE B.

EXPORT TARIFF.

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
1	Cotton Goods—		
	Piece Goods—		
	Baftahs ...	30 0 per score.	Three per cent.
	Gurrah ...	20 0 „	
	Khurwah ...	25 0 „	
	Mamoodie ...	32 0 „	
	Mirzapore Chintz ...	15 0 „	
	Patna ...	30 0 „	
	Shans ...	40 0 „	
	Tunjeeb, Oudh ...	26 0 „	
	Other sorts ...	*Ad valorem.*	
	Twist, Country, No. 10 ...	0 7 per lb.	
	„ „ „ 20 ...	0 9 „	
	„ „ „ 30 ...	0 10 „	
	„ Hand Spun ...	0 5 „	
	All other kinds of Cotton Goods ...	*Ad valorem.*	
2	Grain of all sorts ...	.....	Three annas per maund.
3	Hides and Skins, Tanned—		
	Hides—		
	Buffaloe, Country, Tanned ...	70 0 per score.	Three per cent.
	Cow „ ...	50 0 „	
	Skins—		
	Goat and Sheep	10 0 „	
	Lamb	5 0 „	
	Any other sorts of Hides and Skins	*Ad valorem.*	
4	Indigo ...	.....	Three rupees per maund.
5	Lac—		
	Button ...	28 0 per cwt.	Four per cent.
	Dye ...	45 0 „	
	Seed ...	20 0 „	
	Shell ...	28 0 „	
	Stick ...	16 0 „	
	Other sorts ...	*Ad valorem.*	
6	Oils—		
	Castor ...	16 0 per cwt.	Three per cent.
	Cocoanut ...	20 0 „	
	Fish ...	15 0 „	
	Grass ...	2 0 per lb.	
	Jingeely or Teel ...	20 0 per cwt.	
	Linseed ...	18 0 „	
	Mhowa ...	12 0 „	
	Mustard ...	16 0 „	
	Poppy ...	20 0 „	
	Rape or Sursee ...	16 0 „	
	Sandalwood ...	8 0 per lb.	
	Other sorts ...	*Ad valorem.*	

SCHEDULE B.

EXPORT TARIFF—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
7	SEEDS—		
	Castor Seed (Erundee) ...	4 8 per cwt.	Three per cent.
	Coriander Seed ...	4 0 „	
	Cummin Seed ...	12 0 „	
	„ Black (Calecjeera) ...	5 0 „	
	Ground Nuts, with shell ...	5 0 „	
	„ without shell ...	6 0 „	
	Jingeely or Teel Seed ...	6 0 „	
	Linseed	5 0 „	
	Methee Seed ...	5 0 „	
	Mustard Seed ...	4 8 „	
	Poppy Seed ...	5 8 „	
	Rape or Sursee Seed ...	4 8 „	
	Other sorts ...	*Ad valorem.*	
8	SPICES—		
	Aloe Wood ...	3 0 per lb.	
	Betelnut in Husk ...	2 0 per 1,000.	
	Cardamoms ...	200 0 per cwt.	
	„ Large, Bastard ...	40 0 „	
	Chillies, Dried ...	8 0 „	
	Ginger, Dry (Rough), Malabar ...	10 0 „	
	„ „ „ Bengal ...	7 0 „	
	„ (Scraped) ...	15 0 „	
	Pepper ...	15 0 „	
	Turmeric ...	5 0 „	
	All other sorts ...	*Ad valorem.*	

SCHEDULE C.

(See Section 8.)

Number and Year.	Subject or Title.	Extent of Repeal.
Act XIV of 1836 ...	Bengal Customs	So much as has not been repealed.
„ I of 1852 ...	An Act for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay.	So much as has not been repealed.
„ XXX of 1854 ...	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban, and Tenasserim Provinces.	Section three from the beginning down to and including the words "shall be free; provided that"
„ XXII of 1859 ...	An Act to amend Act I of 1852 (for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay).	So much as has not been repealed.

SCHEDULE C—*continued.*

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act III of 1861 ...	An Act to provide for the collection of Duty of Customs on Pepper exported by Sea from the British Port of Cochin.	The whole.
„ II of 1868 ...	An Act to alter the rate of duty leviable on pepper exported from Cochin.	The whole.
„ XXIV of 1869 ...	An Act to enhance the price of Salt in the Presidency of Fort St. George and the duty on Salt in the Presidency of Bombay.	In section two, the words "either by sea or"
„ XVII of 1870 .	An Act to amend the Law relating to Customs Duties.	The whole.

STATEMENT OF OBJECTS AND REASONS.

The primary object of this Bill is to consolidate the eight Acts in which the law relating to the customs-duties leviable on goods (including salt and opium) imported or exported by sea, is now inconveniently contained.

At the same time the following amendments have been made in the substance of the law.

A section (3) has been introduced to provide for the case of goods of which a part or ingredient is liable to duty. This provision is taken from 23 & 24 Vic., c. 110.

Asphalte is introduced into schedule A, and charged with a duty of seven and a half per cent. on a value of twenty rupees per ton.

Articles intended for the permanent way of railways are admitted at one per cent. *ad valorem.*

The Bill also incorporates the recent orders of the Government of India in the Financial Department respecting *(a)* betel-nut, *(b)* kerosine and other oils, *(c)* timber and woods, and *(d)* the exemption from export-duties of articles which have been imported by sea.

R. TEMPLE.

The 16th December 1870.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in six weeks:—

No. 3 OF 1871.

PLEADERS' BILL, 1871.

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A BILL TO CONSOLIDATE AND AMEND THE LAW RELATING TO PLEADERS, MUKHTÁRS AND REVENUE AGENTS.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to Pleaders, Mukhtárs and Revenue Agents; It is hereby enacted as follows:—

I.—*Preliminary.*

Short title.

1. This Act may be cited as "The Pleaders' Act, 1871."

Local extent.

It extends to the whole of British India.

Commencement of Act.

And it shall come into force on the first day of *May* 1871.

Repeal of enactments.

2. On and from that day, the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified therein.

All rules made, penalties prescribed, fees fixed, persons admitted, names enrolled, and sanads or certificates granted under any enactment hereby repealed, shall be deemed to be respectively made, prescribed, fixed, admitted, enrolled, and granted under this Act.

Interpretation-clause.

3. In this Act, unless there be something repugnant in the subject or context—

"Collector."

"Collector" includes Officers performing any of the duties of a Collector of land-revenue.

"Judge."

"Judge" means the presiding Judicial Officer in every Civil and Sessions Court by whatever title he is designated.

"Court."

"Subordinate Court" means all Courts subordinate to the High Court, including Courts of Small Causes established under Act No. XI of 1865, but excluding the Courts of Small Causes in the Presidency Towns and the Courts of the Recorders in British Burma.

"District." "District Court."

"District" means the local jurisdiction of the principal Civil Court of original jurisdiction; and "District Court" means such Court, and includes Sessions Courts, and, for the purposes of this Act, the Courts of a Commissioner and Deputy Commissioner or any other Court in the territories known as Non-Regulation, exercising like powers as those of a Commissioner and Deputy Commissioner or of a Civil and Sessions Judge.

"Office subordinate to such Authority." "Revenue Office."

"Office subordinate to such Authority" and "Revenue Office" include Collectors and Deputy Collectors trying suits under Act No. X of 1859.

II.—*Of Pleaders and Mukhtárs.*

High Court to make rules as to qualification, &c., of Pleaders and Mukhtárs.

4. The High Court is hereby authorised and required, within six months after this Act comes into force, to make rules—

for the qualification, admission, and enrolment of proper persons to be Pleaders and Mukhtárs of the Subordinate Courts,

for the fees to be paid for the examination, admission, and enrolment of such persons,

and, subject to the provisions hereinafter contained, for the suspension and dismissal of the Pleaders and Mukhtárs so admitted and enrolled.

Alteration of rules.

The High Court may also from time to time alter and add to such rules.

Publication of rules.

All such rules, alterations and additions shall be published in the local official Gazette.

No person to practise as Pleader or Mukhtár unless qualified.

5. No person shall appear, plead or act as a Pleader, or appear or act as a Mukhtár in any Subordinate Court, unless he has been admitted and enrolled and is otherwise duly qualified to practise as a Pleader or as a Mukhtár, as the case may be, pursuant to the provisions of this Act, and unless he continues to be so qualified and enrolled at the time of his practising as a Pleader or Mukhtár as aforesaid:

Saving of Pleaders already qualified.

Provided that every person who, when this Act comes into force in any part of British India other than the territories respectively subject to the Lieutenant Governors of Bengal and the North-Western Provinces, is, or is qualified to act as, a Pleader in any Subordinate Court in such part, by virtue of any law, rule or order in force therein, shall be entitled to be admitted and enrolled as a Pleader in the High Court pursuant to the provisions of this Act, without passing any examination; but subject to the conditions of any certificate or diploma held by him as to the class of Courts in which such certificate or diploma authorizes him to practise.

Names of Pleaders and Mukhtárs to be enrolled.

6. The High Court shall cause the name of every person admitted a Pleader or a Mukhtár pursuant to the provisions of this Act, to be enrolled in books to be provided and kept for that purpose in such Court.

Judicial notice of enrolment.

The Courts shall take judicial notice whether a Pleader or Mukhtár is enrolled or not.

Pleaders may practise in Criminal Courts and Revenue Offices.

7. Pleaders duly admitted and enrolled under this Act may appear, plead and act in any Criminal Court, or before any Board of Revenue or in any Revenue Office within the local limits of the appellate jurisdiction of the High Court in which they are enrolled.

Mukhtárs may practise in Civil and Criminal Courts.

Mukhtárs duly admitted and enrolled as aforesaid may, subject to the conditions of their certificates as to the class of Courts in which they are authorized to practise, appear and act in any Civil Court, and may appear, plead and act in any Criminal Court within the same limits.

Certain Mukhtárs may plead in Munsifs' Courts in suits under Bengal Act VIII of 1869.

Mukhtárs heretofore duly admitted and enrolled as Revenue Agents under Act No. XX of 1865 in the territories subject to the Lieutenant Governor of Bengal, may appear, plead and act in Munsifs' Courts in suits under Bengal Act No. VIII of 1869 *(to amend the procedure in Suits between Landlord and Tenant)*.

Persons admitted in one Court admissible to practise in other Courts of same or subordinate jurisdiction.

8. Every person admitted to practise as a Pleader or Mukhtár under the provisions hereinbefore contained may, subject to the conditions of his certificate as to the class of Courts in which he is authorized to practise, apply to be enrolled in the Court in which he desires ordinarily to practise; and on such application he shall be enrolled in a book to be kept for that purpose in such Court.

Nothing in this section or section seven applies to any Court established by Royal Charter.

Dismissal of Pleader or Mukhtár convicted of a criminal offence.

9. The High Court may suspend or dismiss any Pleader or Mukhtár enrolled under this Act in such Court, who is convicted of any criminal offence.

Dismissal of High Court Pleader or Mukhtár guilty of unprofessional conduct.

10. The High Court may also, after such enquiry as it thinks fit, suspend or dismiss any Pleader or Mukhtár enrolled as aforesaid, who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or for any other reasonable cause.

Procedure when charge of unprofessional conduct is brought in a subordinate Court.

11. If any Pleader or Mukhtár practising in any subordinate Court, is charged in such Court with any such conduct as aforesaid, the Judge or Magistrate of the Court, as the case may be, shall send him a copy of the charge and also a notice that, on a day to be therein appointed, such charge will be taken into consideration.

Such copy and notice shall be served upon the Pleader or Mukhtár at least ten days before the day so appointed.

On such day or on any subsequent day to which the enquiry may be adjourned, the Court shall receive all evidence properly tendered by or on behalf of the party bringing the charge or by the Pleader or Mukhtár, and shall proceed to adjudicate on the charge.

If the Judge or Magistrate find the charge established, and consider that the Pleader or Mukhtár should be suspended or dismissed in consequence, he shall record his finding and the grounds thereof, and shall report the same to the High Court, and the High Court shall proceed to acquit, suspend or dismiss the Pleader or Mukhtár.

Such report, when made by any Officer other than the District Judge, shall be submitted to the High Court through the District Judge, who shall accompany the report with such remarks as he thinks necessary and an expression of his own opinion on the case.

Such report, when made by a Magistrate subordinate to the Magistrate of the District, shall be submitted through the Magistrate of the District to the District Judge, and shall be accompanied by the remarks and opinion of the Magistrate of the District as aforesaid.

Suspension pending investigation.

The Judge or Magistrate may, pending the investigation and the orders of the High Court, suspend the Pleader or Mukhtar from practising as such in his Court.

Power to call for record in case of acquittal under section eleven.

12. The High Court, in any case in which a Pleader or Mukhtár has been acquitted under section eleven otherwise than by an order of the High Court, may call for the record and pass such order thereon as seems fit.

Power to make rules for Mukhtárs on appellate side of High Courts.

13. The High Court may from time to time make rules for the qualification, admission, enrolment, suspension and dismissal of the Mukhtárs practising on the appellate side of such Court.

III.—Of Revenue Agents.

Chief Revenue Authority to make rules as to qualifications of Revenue Agents.

14. The Chief Revenue Authority is hereby authorized and required within six months after this Act comes into force, to make rules for the purpose of defining what qualifications are required for persons to be Revenue Agents.

Alteration of rules.

Such Authority may from time to time alter and add to the rules so made.

Publication of rules.

All such rules, alterations and additions shall be published in the local official Gazette.

No person to act as Agent in Revenue Offices, unless qualified.

15. No person other than a Pleader duly qualified under the provisions hereinbefore contained, or other than persons authorized by such general or special power of attorney as are hereinafter mentioned, shall practise as an Agent in any proceeding before the Chief Revenue Authority or in any Office subordinate thereto, unless he has obtained a certificate from such Authority in the manner hereinafter provided.

Names of Revenue Agents to be enrolled.

16. The Chief Revenue Authority shall cause the name of every person (hereinafter called a Revenue Agent) who has obtained such certificate to be enrolled in a book to be provided and kept for that purpose by an Officer authorized by such Authority in this behalf.

Enrolment of Revenue Agent in Office in which he usually practises.

17. Every person admitted to practise as a Revenue Agent under this Act may, subject to the conditions thereof as to the class of Offices in which he is authorized to practise, apply to be enrolled in the Office in which he desires ordinarily to practise, and on such application he shall be enrolled in a book to be kept for that purpose in such Office.

Any such Revenue Agent shall also be entitled, on production of the certificate held by him and subject to the conditions as aforesaid, to practise as a Revenue Agent in all other Revenue Offices within the limits of the territory under the Chief Revenue Authority.

Dismissal of Revenue Agent convicted of criminal offence.

18. The Chief Revenue Authority may suspend or dismiss any Revenue Agent practising in any Revenue Office, who is convicted of any criminal offence.

Dismissal of Revenue Agent practising before Chief Revenue Authority and guilty of unprofessional conduct.

19. The Chief Revenue Authority may also, after making such enquiry as it thinks proper, suspend or dismiss any Revenue Agent practising before it who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or for any other reasonable cause.

Procedure when Pleader is charged with unprofessional conduct before such Authority.

20. If any Pleader is, while practising before such Authority, charged with fraudulent or grossly improper conduct in the discharge of his duty in such practice, the Chief Revenue Authority shall enquire into the charge and report the result to the High Court, and the High Court, after making such further enquiry as it thinks fit, shall proceed to acquit, suspend or dismiss the Pleader, and shall thereupon send notice of such acquittal, suspension or dismissal to the said Authority.

Pending the investigation and the receipt of the notice last aforesaid, the Chief Revenue Authority may suspend the Pleader from practising before it.

Procedure when Pleader or Revenue Agent is so charged in subordinate Office.

21. If any Pleader or Revenue Agent is charged with any such conduct in any Office subordinate to the Chief Revenue Authority, the Officer at the head of such Office shall send him a copy of the charge and also a notice that, on a day to be therein appointed, such charge will be taken into consideration.

Such copy and notice shall be served upon the person charged at least ten days before the day so appointed. On such day or on any other day to which the enquiry may be adjourned, the Officer shall receive all evidence properly tendered by or on behalf of the person bringing the charge, or by the person charged, and shall proceed to adjudicate on the charge.

If the Officer find the charge established and consider that the person charged should be suspended or dismissed in consequence, he shall record his finding and the grounds thereof, and report the same to the Chief Revenue Authority; and such Authority shall, if the person charged be a Revenue Agent, proceed to acquit, suspend or dismiss him, and shall, if he be a Pleader, forward such report to the High Court in which he is enrolled.

The High Court, after making any further enquiry which it thinks necessary, shall proceed to acquit, suspend or dismiss the Pleader so charged, and shall thereupon send notice of such acquittal, suspension or dismissal to the Authority by whom such report was forwarded.

If the Officer is subordinate to the Commissioner of a Division, he shall forward the report through such Commissioner, who shall accompany the same with any remarks that he may think necessary and an expression of his own opinion on the case.

Power to Chief Revenue Authority to call for record.

22. The Chief Revenue Authority, in any case in which a Pleader or Revenue Agent has been acquitted under section twenty-one otherwise than by an order of the High Court or Chief Revenue Authority, may call for the record and pass such order thereon as seems fit, subject, in the case of a Pleader, to the provisions of section nineteen.

Report to High Court when dismissed Revenue Agent is also a Mukhtár.

23. Whenever a Revenue Agent who has been dismissed or suspended by order of the Chief Revenue Authority is also a Mukhtár enrolled under the provisions of this Act, the Chief Revenue Authority shall forward a report of the case to the High Court in which he is enrolled.

Such Court after making any enquiry which it thinks necessary, may suspend or dismiss him as such Mukhtár.

Persons authorized by power of attorney may be agents.

24. Nothing hereinbefore contained shall prevent any person from employing any other person, though not a Revenue Agent enrolled under the provisions of this Act, to commence and prosecute all business or any particular business in which the employer may be concerned in any Revenue Office:

Provided that the person so commencing and prosecuting all or any such business holds a general or a special power of attorney, as the case may be, in that behalf, from the person so employing him:

Sanction required.

Provided also that no person shall act as last aforesaid, unless he has received the general or the special sanction, as the case may be, in that behalf, of the Chief Revenue Authority or other Officer authorized by the Local Government to grant such sanction.

Sanction may be revoked or suspended.

25. Such general or special sanction, as the case may be, may at any time be revoked or suspended by the Chief Revenue Authority or other Officer as aforesaid by whom it was granted.

IV.—Of Certificates.

Certificates to Pleaders and Mukhtárs.

26. The High Court shall cause certificates, signed by such Officer as the Court appoints in this behalf, to be issued to persons admitted and enrolled under the provisions of this Act as Pleaders or Mukhtárs and entitled to practise as such.

Any such certificate, when renewed as provided in section nine, may be issued and signed by the Officer so appointed or by the Judge of the District Court within the limits of whose jurisdiction the holder of the certificate shall then ordinarily practise.

Every Judge so renewing a certificate shall notify such renewal to the High Court.

Permission to practise in Mofussil Small Cause Courts.

27. Whenever the High Court causes a certificate, whether original or renewed, authorizing the holder to practise as a pleader in any of the following Courts (that is to say) the Courts of Sadr Amíns, Munsifs, Assistant Commissioners, Extra Assistant Commissioners and Tahsíldárs, to be issued to a person referred to in the proviso in section five, the Court may, by such certificate, authorize the holder to practise as a pleader in Courts of Small Causes in addition to the Courts above mentioned, but subject to the conditions herein contained as to the duration of and stamp on a certificate authorizing the holder to practise as a pleader in the same Courts.

Certificates to Revenue Agents.

28. The Chief Revenue Authority shall cause certificates signed by such Officer as the Chief Revenue Authority appoints in this behalf to be issued to persons admitted and enrolled under the provisions of this Act as Revenue Agents and entitled to practise as such.

Any such certificate, when renewed as provided in section twenty-nine, may be issued and signed by the Secretary of the Chief Revenue Authority or by any other Officer authorized by such Authority in that behalf, or by the Collector of the District within the limits of whose jurisdiction the holder of the certificate practises at the time of renewal.

Every Collector so renewing a certificate shall notify the renewal to the Chief Revenue Authority.

Form and duration of certificates.

29. Every certificate, whether original or renewed, granted under this Act, shall be engrossed upon stamped paper to be supplied by the person entitled to the certificate, and shall be in the form prescribed therefor by the second schedule hereto annexed, and shall authorize the holder to practise for the period of one year from the date of the certificate.

At the expiration of such time, the holder of the certificate, if desirous to continue to practise, shall be entitled to have his certificate renewed, and on every such renewal the certificate then in his possession shall be cancelled and retained by the Officer, Judge or Collector signing the renewed certificate.

Stamps on certificates.

30. The stamp on the certificate, whether original or renewed, shall be of the value prescribed therefor by the third schedule hereto annexed.

Dismissed practitioners to surrender certificates.

31. When any Pleader or Mukhtár or Revenue Agent is suspended or dismissed under this Act, he shall forthwith deliver up his certificate to the Court, Board or Officer at the head of the Office in which he was practising at the time he was so suspended or dismissed, or to any Court or Officer to which the High Court or Chief Revenue Authority (as the case may be) orders him to deliver the same.

V.—Of the Remuneration of Pleaders, Mukhtárs, and Revenue Agents.

High Court and Chief Revenue Authority to fix fees on civil and revenue proceedings.

32. The High Court shall from time to time fix and regulate the fees payable upon all proceedings on the appellate side of such Court and in the subordinate Courts by any party in respect of the fees of his adversary's Pleader.

The Chief Revenue Authority shall from time to time fix and regulate the fees payable upon all proceedings in the Revenue Courts and Offices by any party in respect of the fees of his adversary's Pleader or Revenue Agent.

Tables of the fees so fixed shall be published in the Official Gazette.

Exception as to agents appointed under section twenty-four.

Nothing in this section applies to Agents appointed under section twenty-four.

Power to make agreements with clients.

33. An Attorney-at-law, Pleader, Mukhtár or Revenue Agent may make an agreement in writing with any person retaining or employing him respecting the amount and manner of payment for the whole or any part of any past or future services, fees, charges or disbursements in respect of business done or to be done by such Attorney, Pleader, Mukhtár or Agent, either by a gross sum, or by commission or percentage, or by salary or otherwise, and either at the same or at a greater or at a less rate as or than the rate at which he would otherwise be entitled to be remunerated, subject to the provisions and conditions in this part of this Act contained:

Provided that when any such agreement is made in respect of business done or to be done in any suit, the amount payable under the agreement shall not be received by the Attorney, Pleader, Mukhtár or Agent until the agreement has been examined and allowed by an Officer of the High Court or District Court. If it appear to such Officer that the agreement is not fair and reasonable, he shall refer it to the Court for opinion, and the Court shall have power either to reduce the amount payable under the agreement or to order the agreement to be cancelled, and the costs, fees, charges, and disbursements in respect of the business done to be ascertained in the same manner as if no such agreement had been made.

Agreements to exclude further claims.

34. Such an agreement shall exclude any further claim of the Attorney, Pleader, Mukhtár or Agent beyond the terms of the agreement in respect of any services, fees, charges, or disbursements in relation to the conduct and completion of the business in reference to which the agreement is made, except such services, fees, charges or disbursements, if any, as are expressly excepted by the agreement.

Reservation of responsibility for negligence.

35. A provision in any such agreement that the Attorney, Pleader, Mukhtár or Agent shall not be liable for negligence, or that he shall be relieved from any responsibility to which he would otherwise be subject as such Attorney, Pleader, Mukhtár or Agent, shall be wholly void.

Examination and enforcement of agreements.

36. No suit shall be brought upon any such agreement.

But the High Court or District Court may examine and determine every question respecting the validity or effect of any such agreement,

And on petition of any person, or the representative of any person, a party to such agreement, or alleged to be liable to pay, or claiming to be entitled to be paid, the costs, fees, charges or disbursements in respect of which the agreement is made,

if the agreement appear to such Court to be in all respects fair and reasonable,

the Court may, by order, enforce it in such manner and subject to such conditions, if any, as to the costs of the petition as the Court thinks fit:

Improper agreements may be set aside.

But if the agreement does not appear to the Court to be fair and reasonable, the Court may

declare it to be void, and shall thereupon have power—

(a) to order the agreement to be given up to be cancelled,

(b) to direct the costs, fees, charges and disbursements incurred or chargeable in respect of the matters included therein to be ascertained in the same manner as if such agreement had not been made, and

(c) to make such order as to the costs of and relating to such petition, and the proceedings thereon, as the Court thinks fit.

Every petition under this section shall be chargeable under the Court Fees Act, 1870, as if it were a plaint.

Every order under this section may be enforced as if it were a decree.

Prohibition of certain stipulations.

37. No purchase by an Attorney, Pleader, Mukhtár or Agent of the interest, or any part of the interest, of his client in any suit or other contentious proceeding to be brought or maintained, or in any unsatisfied decree or order,

and no agreement by which an Attorney, Pleader, Mukhtár or Agent retained or employed to prosecute any suit, stipulates for payment only in the event of success in such suit or proceeding,

shall be enforced by any Court or Revenue Authority.

Provision in case of death or incapacity.

38. Where an Attorney, Pleader, Mukhtár or Agent has made an agreement with his client in pursuance of the provisions of this Act and anything has been done by such Attorney, Pleader, Mukhtár or Agent under the agreement, and before the agreement has been completely performed by him, such Attorney, Pleader, Mukhtár or Agent dies or becomes incapable to act, an application may be made to the High Court or District Court by any party to the agreement, or by the representatives of any such party, and such Court shall thereupon have the same power to enforce or set aside such agreement, so far as the same may have been acted upon, as if such death or incapacity had not happened.

The Court, if it deem the agreement to be in all respects fair and reasonable, may order the amount due in respect of the past performance of the agreement to be ascertained by an officer of the Court, and such officer in ascertaining such amount shall have regard, so far as may be, to the terms of the agreement, and payment of the amount found to be due may be enforced in the same manner as if the agreement had been completely performed by the Attorney, Pleader, Mukhtár or Agent.

As to change of Pleader after agreement.

39. After any such agreement has been made, and before the conclusion of the business to which it relates, the client may, notwithstanding such agreement, change his Attorney, Pleader, Mukhtár or Agent.

In case of such change the Attorney, Pleader, Mukhtár or Agent, party to such agreement, shall be deemed to have become incapable to act under the same within the meaning of section thirty-nine;

and upon any order being made for ascertaining the amount due to him in respect of the past performance of such agreement, the High Court or District Court shall direct the said officer to have regard to the circumstance under which such change has taken place;

and the Attorney, Pleader, Mukhtár or Agent shall not be deemed entitled to the full amount of the remuneration agreed to be paid to him, unless it appear that there has been no default, negligence, improper delay, or other conduct on his part affording reasonable ground to the client for the change.

VI.—Penalties.

On uncertificated persons practising as Pleaders or Mukhtars.

40. Except as herein provided, any person who practises as a Pleader or Mukhtár in any Civil or Criminal Court or Revenue Office, without holding a properly stamped certificate authorizing him so to practise, and then in force, shall be liable, by order of such Court or the Officer at the head of such Office, to a fine not exceeding ten times the amount of the stamp required by this Act to be impressed on the certificate which he should then have held, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding six months.

He shall also be incapable of maintaining any suit for any fee or reward for or in respect of anything done or any disbursement made by him as such Pleader or Mukhtár whilst he has been without such certificate.

On unqualified persons practising as Revenue Agents.

41. Every person practising as a Revenue Agent in any Revenue Office without holding a certificate then in force and without being duly qualified to practise as herein provided,

and any person who having received the sanction mentioned in section twenty-four practises under section fifteen while such sanction continues revoked or suspended,

shall be liable, by order of the Chief Revenue Authority or Officer in whose office he so practises, to a fine not exceeding two hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding three months.

Every person so fined shall be incapable of maintaining any suit for any fee or reward for or in respect of anything done or any disbursement made by him in the course of such practising.

On suspended or dismissed pleader, &c., failing to deliver certificate.

42. Any Pleader or Mukhtár or Revenue Agent failing to make such delivery as is required by section thirty-one shall be liable, by order of the Court, Chief Revenue Authority or Officer to a fine not exceeding two hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding three months.

Any Pleader, Mukhtár or Revenue Agent who, under the provisions of this Act has been suspended or dismissed, and who, during such suspension or after such dismissal, practises as a Pleader or Mukhtár or Revenue Agent in any Court or Office, shall be liable, by order of such Court or Office to a fine not exceeding five hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding six months.

Revision of fines.

43. Every order under section forty, forty-one or forty-two shall be subject to revision, by the High Court, if the order has been passed by a Court subordinate to the High Court, and by the Chief Revenue Authority, if the order has been passed by an Officer subordinate to such Authority.

On suspended or removed High Court Practitioner practising.

44. Any Advocate, Attorney-at-law, Vakíl, or Mukhtár who has been removed or suspended from practice by a High Court and who practises as an Advocate, Attorney, Vakíl, Mukhtár or Revenue Agent after such removal or during such suspension shall, for every such offence, be liable, by order of such Court, to a fine not exceeding, in the case of an Advocate, Attorney or Vakíl, one thousand rupees, and in the case of a Mukhtár, five hundred rupees.

VII.—Miscellaneous.

Local Government to appoint Examiners

45. To facilitate the ascertainment of the qualifications mentioned in section four and section fourteen, the Local Government shall from time to time appoint persons to be Examiners for the purposes aforesaid, and make regulations for conducting such examinations.

Pleaders in subordinate Courts may apply to District Judge for enrolment.

46. Any person who, when this Act comes into force in any part of British India other than the territories respectively subject to the Lieutenant Governors of Bengal and the North-Western Provinces is practising as a Pleader in any Court in such part, and who wishes to be enrolled as a Pleader under this Act, may apply to be so enrolled to the Court in which he is practising.

Such Court, if subordinate to the High Court, shall forward the application to the High Court.

The High Court shall cause the applicant to be enrolled under the provisions of this Act, and, if he be practising in a subordinate Court, shall authorise the District Judge to grant a certificate to the applicant as provided in sections twenty-six, twenty-nine and thirty.

Applications for enrolment under this section when made by any Pleader practising in a Court subordinate to the District Court, shall be forwarded to the High Court through the District Judge.

Power for certain persons to practise for six months as if this Act had not passed.

47. Notwithstanding anything hereinbefore contained, any person who at the time when this Act comes into force is duly qualified to practise as a Pleader or Mukhtár in any Court, or practises as an Agent in any proceeding before the Chief Revenue Authority, or in any office subordinate to such Authority,

in any part of British India other than the territories respectively subject to the Lieutenant Governors of Bengal and the North-Western-Provinces, may continue to practise as Pleader or Mukhtár (as the case may be) in such Court for the period of six months from such time without being admitted or enrolled, or having duly obtained a stamped certificate in pursuance hereof in the same manner as if this Act had not been passed.

Provision as to certain fees.

48. All fees now by law payable on proceedings in any Court by any party in respect of the fees of his adversary's Pleader shall continue to be payable and may be allowed during the said period of six months as if this Act had not been passed.

Courts in which High Court Advocates and Vakíls may practise.

49. Every person now or hereafter enrolled as an Advocate or Vakíl on the roll of any High Court under the Letters Patent constituting such Court shall, notwithstanding anything contained in section five or section fifteen, be entitled as such to practise in any Court in British India other than a High Court on whose roll he is not enrolled, or in any such Court with the permission of the Court, and in any Revenue Office, subject nevertheless to the rules in force relating to the language in which the Court or Office is to be addressed by Pleaders or Revenue Agents :

Provided that no such Vakíl shall be entitled to practise under this section before a Judge of the High Court, Division Court or High Court exercising original jurisdiction.

Advocates exempt from filing wakálatnámas.

50. No Advocate of a High Court shall be required to file or present a wakálatnáma or any other document empowering him to act.

Attorney of a High Court may plead in any Court not a High Court.

51. Every person now or hereafter enrolled as an Attorney on the roll of any High Court shall, notwithstanding anything contained in section five or section fifteen, be entitled as such to practise in any Court of British India other than a High Court established by Royal Charter and in any Revenue Office.

Exemption of High Court practitioners from certain parts of Act.

52. Except as provided by sections thirteen, thirty-two to thirty-nine (both inclusive), forty-four, forty-nine, fifty and fifty-one, nothing in this Act applies—

(*a*) to Advocates, Vakíls and Attorneys at Law admitted and enrolled by any High Court under the Letters Patent by which such Court is constituted, nor to Mukhtárs practising in such Court.

(*b*) to Pleaders licensed by the Chief Court of the Panjáb, or

(*c*) to Advocates licensed by the Recorder of any Court in British Burma.

FIRST SCHEDULE.

(*See Section* 24.)

Number and date of enactments.	Title.	Extent of Repeal.
Madras Regulation XIV of 1816.	A Regulation for amending and modifying the Rules which have been passed regarding the Office of Vakeel or Native Pleader in the Courts of Civil Judicature.	The whole.
Bombay Regulation II of 1827.	A Regulation for defining the constitution of Courts of Civil Justice, and the powers and duties of the Judges and Officers thereof.	Chapter VI.
Act I of 1846 ...	For amending the law regarding the appointment and remuneration of Pleaders in the Courts of the East India Company.	The whole.
Act XX of 1853 ...	To amend the law relating to Pleaders in the Courts of the East India Company.	The whole.
Act XX of 1865 ...	To amend the law relating to Pleaders and Mukhtárs.	The whole.
Act XXIX of 1865	To amend the Pleaders, Mukhtárs and Revenue Agents' Act, 1865.	The whole.
Act IV of 1866 ...	To amend the constitution of the Chief Court of Judicature in the Panjáb and its Dependencies.	Section fifty-one.
Act IX of 1866 ...	To extend to the Sudder Court of the North-Western Provinces certain provisions of "the Pleaders, Mukhtárs and Revenue Agents' Act, 1865" and of Act No. XXIX of 1865.	Th e wh
Act XXVI of 1867	An Act to amend the law relating to Stamp duties.	So much as has not been repealed.

SECOND SCHEDULE.

(*See Section* 29.)

Form of Pleader or Mukhtár's Certificate.

Stamp

Pursuant to The Pleaders' Act, 1871, I hereby certify that A. B.
Pleader [*or* Mukhtár] whose place [*or* places] of business is [*or* are] at
hath this day delivered and left with me a declaration in writing signed by him, and containing his name and place [*or* places] of business and the Court [*or* Courts] of which he is admitted a Pleader [*or* Mukhtár], together with the year in which he was so admitted; and I hereby further certify that he is duly enrolled in the High Court of Judicature at [*or as the case may be*], and that he is entitled to practise as a Pleader [*or* Mukhtár] in the District Courts, Subordinate Courts, and Small Cause Courts [*or* the Sadr Amíns' Courts, *or* the Munsifs' Courts, *as the case may be*], and to practise as a Revenue Agent before the Board of Revenue of [*or as the case may be*] for the period of one year from the date hereof. Given under my hand this day of 187 .

C. D.

Registrar [*or as the case may be*] of the High Court of Judicature at
[*or as the case may be.*]

Form of Revenue Agent's Certificate.

Stamp

Pursuant to The Pleaders' Act, 1871, I hereby certify that A. B. of
is entitled to practise as a Revenue Agent before the Board of Revenue of [*or as the case may be*], and in any Office subordinate thereto, for the period of one year from the date thereof. Given under my hand this day of 187 .

C. D.

Secretary to the Board of Revenue of
[*or as the case may be.*]

THIRD SCHEDULE.

(*See Section* 30.)

Stamps on Certificates.

I.—On a certificate authorizing the holder to practise as a Pleader:—

(*a.*) In the High Court and any subordinate Court.	Fifty rupees.
(*b.*) In the District Courts, Courts subordinate thereto and Small Cause Courts ...	Twenty-five rupees.
(*c.*) In the Sadr Amíns' and Munsifs' Courts and in the Courts of Assistant Commissioners, Extra Assistant Commissioners and Tahsíldárs ...	Fifteen rupees.
(*d.*) In the Munsifs' Courts or any Court of first instance not hereinbefore mentioned ...	Five rupees.

II.—On a certificate authorizing the holder to practise as a Mukhtár:—

(*a.*) In the High Court and any subordinate Court.	Twenty-five rupees.
(*b.*) In the District Courts, Courts subordinate thereto and Small Cause Courts ...	Sixteen rupees.

(c.) In the Courts of the Commissioners of Circuit, Magistrates and Subordinate Magistrates: in Sadr Amíns' and Munsifs' Courts and in the Courts of Assistant Commissioners, Extra Assistant Commissioners, and Tahsíldárs ...	Eight rupees.
(d.) In the Munsifs' Courts or any Court of first instance not hereinbefore mentioned ...	Four rupees.

III.—On a certificate authorizing the holder to practise as a Revenue Agent:—

(a.) In the Board of Revenue or in any Office subordinate thereto ...	Fifteen rupees.
(b.) In the Office of a Commissioner or in any Office subordinate to a Commissioner. ...	Ten rupees.
(c.) In the Office of a Collector or in any Office subordinate to a Collector.	Five rupees.

STATEMENT OF OBJECTS AND REASONS.

This Bill has two primary objects, one, to consolidate the law relating to Pleaders, Mukhtárs and Revenue Agents, the other, to amend that law so far as it relates to agreements between certain legal practitioners and their clients.

In Bengal, the North-Western Provinces, the Panjáb and Oudh, the law on the subject is contained in three Acts (XX of 1865, XXIX of 1865 and IX of 1866): in the Presidencies of Madras and Bombay it is contained in Acts I of 1846, XX of 1853, Madras Regulation XIV of 1816, and Bombay Regulation II of 1827, chapter VI; in the Panjáb, Act IV of 1866 (sections ten, eleven, twelve, forty-four and fifty-one), contains some special provisions as to Pleaders in the Chief Court and their fees; and in British Burma the Recorders' Courts Act XXI of 1863 (sections sixteen, seventeen and eighteen) contains similar provisions. The Central Provinces and all British Burma outside the local limits of the Recorders' jurisdiction appear to be devoid of any law on the subject.

The present Bill consolidates and extends to the whole of British India such of the provisions of Acts XX of 1865 and XXIX of 1865 as appear to be generally applicable to the country.

With regard to agreements for remuneration between clients and their legal advisers, Act XX of 1865, section thirty-nine, permits such agreements to be made, and declares that they shall not be enforced otherwise than by regular suit. This provision, which has been held to place such agreements on the same footing as an ordinary contract between private persons, has, for obvious reasons, not worked satisfactorily. A flagrant instance of the evil of the present law is furnished by the recent case of *Nuthoo Lall* v. *Budree Pershad*, 1 Allahabad Reports 1; and though the High Court there held that it was not the duty of the lower Courts to decree (as they had done), on mere proof of the contract, the enforcement of an extortionate bargain between a pleader and his client, the legislature should not leave so important a rule to depend on the decision of a single High Court. The Bill repeals the section in question, and replaces it by a set of provisions modelled on the recent English Statute 33 & 34 Vic., Cap. 28 *(to amend the law relating to the remuneration of Attorneys and Solicitors)*, sections four, six, seven, eight, nine, eleven, thirteen and fourteen.

Section thirty-three of the Bill declares that pleaders, &c., may make agreements as to their remuneration, but that the amount agreed on shall not be paid until the agreement has been examined and allowed by an officer of the High Court or of the District Court. The Court is empowered either to reduce the amount or to order the agreement to be cancelled. The agreement (section thirty-four) will exclude further claims in respect of the business therein referred to. Provisions relieving the pleader, &c., from liability for negligence will be void (section thirty-five). No suits are to be brought on such agreements, but on petition of either party the Court may enforce or set it aside (section thirty-six). The Bill then declares void *(a)* purchases by a pleader of his client's interest in future suits or in unsatisfied decrees, and *(b)* agreements by which the pleader stipulates for payment only in the event of success. Provision is made (section thirty-eight) for the case of the pleader's death or incapacity, and the client is empowered (section thirty-nine) to change his pleader notwithstanding such agreement.

The other novel provisions of the Bill are only two.

At the recommendation of the Government of Bengal, all Mukhtárs are restored to the privilege of appearing, pleading and acting in Criminal Courts, which they formerly enjoyed under Act XX of 1865, and Mukhtárs heretofore admitted and enrolled in Lower Bengal as Revenue Agents are empowered (section seven) to appear and act in suits in Munsifs' Courts under Bengal Act VIII of 1869 *(to amend the procedure in suits between landlord and tenant)*.

Penalties are provided (section forty-five) for Advocates, Pleaders and Mukhtárs removed or suspended by a High Court who practise after such removal or during such suspension.

J. F. STEPHEN.

The 2nd January 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in six weeks :—

No. 4 OF 1871.

THE ÁBKÁRÍ BILL, 1871.

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A BILL TO CONSOLIDATE AND AMEND THE LAW RELATING TO THE ABKARI REVENUE IN NORTHERN INDIA.

Preamble.

WHEREAS it is expedient to consolidate and amend the laws in force in Northern India and British Burma relating to the manufacture of spirits and the sale of spirituous and fermented liquors and intoxicating drugs, and the collection of the revenue derived therefrom: It is hereby enacted as follows:—

I.—Preliminary.

Short title.

1. This Act may be called "The Abkári Act, 1871."

Local extent.

It extends to the territories respectively under the government of the Lieutenant-Governors of the North-Western Provinces and the Panjáb, and of the Chief Commissioners of Oudh, the Central Provinces, British Burma and Coorg.

Commencement of Act.

It shall come into force in the North-Western Provinces, the Panjáb, Oudh and the Central Provinces on the passing thereof, and in British Burma and Coorg on the expiry of six months from such passing.

Repeal of Acts.

2. The Acts mentioned in the schedule hereto annexed are repealed.

Interpretation-clause.

3. In this Act,

"Chief Revenue Authority" means,—

in the territories subject to the Lieutenant-Governor of the North-Western Provinces, the Board of Revenue,

in the Panjáb and Oudh, the Financial Commissioner, and

in the Central Provinces, British Burma and Coorg, the Chief Commissioner.

"Collector."

"Collector" includes any Revenue Officer in independent charge of a District.

"Magistrate."

"Magistrate" means any Magistrate exercising powers not less than those of a Subordinate Magistrate of the first class.

"Country spirit."

"Country-spirit" means any spirit made by the Native process of distillation.

"Intoxicating drugs."

"Intoxicating drugs" includes ganja, bhang, charas, opium and every preparation and admixture of the same.

Saving of Act XVI of 1863.

4. Nothing herein contained affects Act No. XVI of 1863 *(to make special provision for the levy of the excise duty payable on Spirits used exclusively in Arts and Manufactures or in Chemistry.)*

II.—Manufacture of Spirits.

English distilleries not to be constructed or worked without license.

5. No person shall construct or work a distillery after the manner in which distilleries are constructed and worked in England, without a license under the hand of the Collector of the District in which such distillery is situated.

Chief Revenue Authority to prescribe rules for regulating English distilleries.

6. The Chief Revenue Authority, with the sanction of Government, may from time to time make rules relative to—

(*a*) the granting of licenses under section five;

(*b*) the notices to be given by the proprietor of a licensed distillery when he commences and discontinues work;

(*c*) the size and description of the stills,

(*d*) the passing and storing of the spirits,

(*e*) the inspection and examination of the distillery and warehouses, and of the spirits manufactured and stored therein;

(*f*) the furnishing of statements and lists of such spirits, and of the stills, coppers, casks, and other utensils used in the distillery.

Collectors may establish distilleries for country spirits.

7. The Collector, with the sanction of the Chief Revenue Authority, may—

(*a*) establish, at any place within his jurisdiction, a distillery in which spirits may be manufactured after the native process;

(*b*) from time to time fix limits within which no country spirits, except such as are manufactured at the said distillery, shall be introduced or sold without a special pass from the Collector, and within which no stills shall be constructed or worked, or spirits manufactured, except at the said distillery; and

(*c*) discontinue any distillery so established.

Chief Revenue Authority may prescribe rules for distilleries.

8. The Chief Revenue Authority may from time to time make rules relative to

(*a*) the management of distilleries established under section seven,

(*b*) the conditions on which spirits may be manufactured in the said distilleries, and

(*c*) the passes to be issued for the conveyance of such spirits to the shops of the vendors.

Construction or working of breweries and manufacture of malt liquor, without license, prohibited.

9. No person shall construct or work a brewery, or manufacture any description of malt liquor, without a license from the Collector.

The Chief Revenue Authority may from time to time make rules relative to the granting of licenses for constructing and working breweries.

Except in the Central Provinces, British Burma and Coorg, the sanction of the Local Government is required to validate such rules.

III.—Sale of Spirits.

Spirituous and fermented liquors not to be sold without license.

10. Spirituous liquors passed from distilleries worked according to the English method, fermented liquors manufactured at a licensed brewery, and spirituous and fermented liquors imported either by land or by sea, shall not be sold except under license from the Collector.

Fee for wholesale license.

11. Persons taking out licenses for the wholesale vend of spirituous and fermented liquors as aforesaid shall pay, for every such license, the sum of sixteen rupees.

The license shall be current only during the official year, and in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Chief Revenue Authority from time to time prescribes, a general license, authorizing them to sell by wholesale, in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

Fee for retail license.

12. Persons taking out licenses for the retail sale of spirituous and fermented liquors as aforesaid shall pay for every such license such fee or tax as the Chief Revenue Authority fixes, and such fee or tax shall be payable at such periods as the said Authority directs.

Provided that such fee or tax be at such rate for each license as does not exceed the total sum of one hundred rupees for the whole year.

What to be held a retail sale.

Any sale of spirituous or fermented liquors as aforesaid, in less quantity than two imperial gallons or one dozen of quart bottles, shall be held to be a retail sale.

Country spirits, and drugs not to be sold without license.

13. No person shall manufacture spirits after the native process, or sell such spirits, or tárí or pachwáí, or any intoxicating drug, except under license from the Collector.

Tárí to be held to be a fermented liquor.

14. All the provisions relating to the sale or possession of fermented liquors contained in the following sections apply to the sale or possession of tárí, whether in a fermented state or otherwise; and all tárí, both fresh and fermented, is included in the expression "fermented liquors" as used in the following sections.

Proviso.

15. Provided that the Local Government may suspend the operation of all the provisions relating to tárí, contained in this Act, with respect to any district in which the consumption of tárí in a fermented state is inconsiderable; and thereupon tárí may be possessed and sold without license in such district, notwithstanding anything contained in this Act.

Supply of opium to licensed vendors.

16. Opium shall be supplied to licensed vendors from the Government stores in such manner and at such prices as the Chief Revenue Authority from time to time directs: and no other description of opium shall be sold by such vendors.

Proviso.

The Local Government may, from time to time, by order, exempt any district from the operation of this section.

Sale of more than specified quantities of country spirits, &c., prohibited.

17. Except for the supply of licensed vendors, country spirits, tárí, and pachwáí, and intoxicating drugs shall not be sold in larger quantities than are hereunder specified—

country spirits, one ser;

tárí or pachwáí, four sers;

ganja or bhang, or any preparation or admixture thereof, one quarter of a ser;

charas or opium, or any preparation or admixture thereof, five tolas weight;

And the sale of any such quantity as is herein allowed shall be deemed to be a retail sale within the meaning of this Act.

IV.—Duties.

Rate of duty to be levied on English spirits.

18. A duty shall be levied on spirits manufactured at distilleries worked according to the English method, at the rate of three rupees the imperial gallon of the strength of London-proof, to be augmented or reduced in proportion to the strength of the spirit.

No spirit shall be removed from any such distillery, or the warehouses connected therewith, upon which the aforesaid duty has not been paid, or for the duty chargeable on which a bond has not been executed as hereinafter provided.

For all spirits removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify

(*a*) the quantity and strength of the spirit,

(*b*) the place of its destination,

(*c*) the person to whom it is consigned, and

(*d*) whether the duty has been paid or secured by bond.

Spirits from foreign territory subject to duty.

19. Spirituous liquors manufactured at any place in India beyond the limits of British India, shall, on passing such limits subject to this Act, be charged with the duty prescribed for proof-spirits in section eighteen:

and any person found in possession of any such liquors, without a pass from the Collector certifying the payment of such duty, shall forfeit for every such offence a sum not exceeding two hundred Rupees; and the liquors, together with the vessels containing the same, and the animals and conveyances used in carrying them, shall be liable to confiscation.

Duty on the retail sale of country spirits, &c.

20. Whenever a license for the retail sale of country spirits, tárí, or pachwáí, or intoxicating drugs, is granted under this Act, the Collector may demand, in consideration of the privilege granted, such tax or duty, or a tax or duty adjusted on such principles, as may from time to time be fixed by the Chief Revenue Authority.

Such tax or duty shall be specified in the license, and shall be payable at such periods as the said Authority may direct.

The Collector may grant special licenses for the sale of unfermented tárí only, at those periods of the year when the fresh juice is in request: fees may be demanded for such special licenses at a rate not exceeding one rupee for each license; and the vendors shall not be subject to any other tax or duty in respect of such sale.

V.—Farm of Duties.

Power to farm out duties.

21. The Collector may, with the sanction of the Chief Revenue Authority, let in farm, for any period not exceeding five years, the

duties leviable on the retail sale of spirituous or fermented liquors, or intoxicating drugs, or any description of such liquors or drugs, in any division of a district.

Chief Revenue Authority to regulate invitation and acceptance of tenders for such farm.

22. The Chief Revenue Authority may prescribe rules—

(a) for the invitation and acceptance of tenders for such farms,

(b) for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and

(c) as to the form and conditions of the lease.

Any breach of such conditions shall render the lease liable to annulment.

Farmer to make arrangements with local manufacturers and vendors.

23. When the duties leviable on any of the articles above enumerated are let in farm, the farmer shall be at liberty to make his own arrangements with the manufacturers and vendors within the limits of his farm;

And all the fines and forfeitures hereinafter prescribed, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

List of licenses granted by farmer to be filed.

24. Every such farmer shall file in the Collector's office a list of all the licenses granted by him in such form as may be prescribed by the Chief Revenue Authority.

Restrictions with respect to grant of licenses.

The Collector, with the sanction of the said Chief Revenue Authority, may, before entering into engagements for any such farm, make such reservations or restrictions with respect to the grant of licenses as he thinks fit.

Lease may be cancelled.

25. The Collector may, with the sanction of the Chief Revenue Authority cancel any lease granted under this Act; or may within the period of the lease, impose any new restriction on the farmer.

Compensation to farmers in certain cases.

If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Chief Revenue Authority thinks fit.

Recovery of arrears of tax or duty by farmers.

26. Every farmer of Abkári revenue may use the same means and processes for the recovery of any arrear of tax or duty due to him from any authorized vendor, as may be lawfully used by zamíndárs and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

VI.—Licenses.

Licensed retail vendors of country spirits to furnish security.

27. Every person taking out a license for the manufacture of country spirits or for the retail sale of spirituous or fermented liquors, or intoxicating drugs, shall execute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement or make such deposit in lieu of security, as the Collector may require.

Duration and renewal of license.

28. Unless otherwise especially authorized by the Chief Revenue Authority, licenses for retail sale shall be granted for the term of one year, and if continued to the holders thereof, shall be formally renewed from year to year.

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires.

If such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into by every such person, shall remain in force as if the said license and engagement had been formally renewed.

Chief Revenue Authority to regulate form of license.

29. The Chief Revenue Authority may regulate the form and conditions of all licenses granted under this Act.

Power to recall license.

30. The Collector may recall or cancel any license granted under this Act, if the tax or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a breach of the peace or any other criminal offence.

If the Collector desire to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the tax for fifteen days, or if notice be not given, shall make such further compensation for default of notice as the Commissioner or Chief Revenue Authority directs.

Surrender of license.

31. Any licensed retail vendor may surrender his license on giving one month's previous notice to the Collector, and paying such fine not exceeding the amount of the license fees for six months as the Collector may adjudge.

If the Collector is satisfied that there is a sufficient reason for resigning a license he may remit the fine so prescribed.

VII.—Powers of Officers.

Collectors of Land Revenue to have charge of the Abkári Revenue.

32. The collection of the revenue arising from the manufacture of spirits, and the sale of spirits and spirituous and fermented liquors and intoxicating drugs, shall be ordinarily under the charge of the Collectors of Land Revenue, who shall perform the duties connected therewith under the control and direction of the Commissioners of Revenue, and of the Chief Revenue Authority.

But the Collector with the previous sanction of the Chief Revenue Authority may delegate all or any of the powers conferred upon him by this Act to any subordinate officer in any district or place; and such officer shall exercise, in such district or place, all the powers and authority conferred by this Act on the Collector of Land Revenue; and such powers and authority shall cease to be exercised in such district or place by the Collector during the continuance of such appointment.

Collectors may appoint Abkárí Officers.

33. Collectors may appoint dároghas, jamadárs, peons, surveyors, gaugers, and other officers, for the collection of the Ábkárí Revenue and for the prevention of smuggling, and the officer so appointed shall, in addition to their ordinary designations, be styled Ábkárí Officers.

Tahsíldárs may be Abkárí dároghas.

34. In districts where there are tahsíldárs and other local officers for the collection of the land revenue, the office of Ábkárí dárogha may be united with that of tahsíldár, or any of such local officers, and the said officers, together with the officers subordinate to them, shall be deemed to be Ábkárí Officers within the meaning of this Act.

Power to regulate supply of tárí and intoxicating drugs to licensed vendors.

35. The Chief Revenue Authority may regulate the mode in which tárí shall be supplied to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganja, bhang, or charas for the supply of the licensed vendors of those drugs.

Such Authority may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

Recovery of arrears of tax or duty.

36. The Collector may recover any arrear of tax or duty due on account of any license granted under this Act,

or any arrear due from any farmer of Ábkárí revenue,

by distress and sale of the moveable property of the person from whom the arrear is due or of his surety, or by any other process for the time being in force for the recovery of arrears of revenue due from farmers of land or their sureties.

Power of Abkárí officers to inspect shops.

37. Any Ábkárí officer may enter and inspect at any time by day or by night the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture of country spirits, or the sale of spirituous or fermented liquors, or intoxicating drugs.

And to arrest persons carrying spirits, &c., liable to confiscation.

38. Any Ábkárí officer may stop and detain any person carrying any spirituous or fermented liquors or intoxicating drugs liable to confiscation under this Act;

and may seize the liquors or drugs with the vessels, packages, or coverings in which they are contained, and the animals and conveyances used in carrying them;

and may also arrest the person in whose possession such liquors or drugs are found.

And to arrest unlicensed distillers, &c.

39. Any Ábkárí officer above the rank of a jamadár of peons may arrest any person having in his possession an unlicensed still, or any spirituous or fermented liquors, or intoxicating drugs, liable to confiscation under this Act, or engaged in the unlawful sale of spirituous or fermented liquors, or intoxicating drugs,

and may seize such still with the materials for working it, and all such liquors and drugs.

And to search on information of illicit manufacture or possession.

40. Whenever any Ábkárí officer above the rank of a jamadár of peons, has reason to believe, from information given by any person, which information shall be taken down in writing,

that spirits are unlawfully manufactured,

or that any spirituous or fermented liquors, or intoxicating drugs liable to confiscation under this Act, are kept or concealed in any house, boat, or other place,

such officer may, between sunrise and sunset, (but always in the presence of an officer of Police not being under the grade of a jamadár) enter into any such house, boat, or place,

and in case of resistance may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in the manufacture of such spirits and all such liquors and drugs;

and may also arrest the occupier of the house, boat, or place with all other persons concerned in the manufacture of such spirits, or in the keeping and concealing of such liquors or drugs.

Police, Customs, and Revenue Officers may exercise powers of Abkárí officers.

41. The powers of seizure, search, and arrest, given to Ábkárí officers by the three last preceding sections, may, in regard to the seizure and search for contraband opium and the arrest of persons found in possession thereof, be exercised also by the officers of the Police, Customs, and Revenue Departments according to their respective grades.

And the Local Government may confer on the officers of those departments, or of any of them, like powers with respect to the seizure of, and search for, spirituous and fermented liquors and intoxicating drugs of every description, and the arrest of persons found in possession thereof.

All such officers when so empowered, as well as all Police, Customs, and Revenue officers when acting under the authority conferred by this section for the suppression of illicit dealings in opium, shall be deemed to be Ábkárí officers within the meaning of this Act.

Abkárí officer to report every arrest, seizure, or search to his official superior.

42. Whenever an Ábkárí officer arrests any person,

or seizes any still, or any liquors or drugs liable to confiscation under this Act,

or enters any house, boat, or place for the purpose of searching for any such illicit articles,

he shall, within twenty-four hours thereafter, make a full report of all the particulars of such arrest, or seizure, or search, to his official superior, and unless acting under the warrant of the Collector, shall carry the person arrested, or the illicit article seized, with all convenient despatch, to the Magistrate for trial or adjudication.

and to take person arrested to Magistrate.

Collector may issue warrant of arrest in certain cases.

43. The Collector may issue his warrant for the arrest of any person whom he has reason to believe, either from information in writing, or from the proceedings in any other case, to be engaged in the unlawful sale of spirituous or fermented liquors or intoxicating drugs, or

to have in his possession any such liquors or drugs liable to confiscation under this Act.

Collector may issue search-warrant.

44. The Collector may issue his warrant for the search of any house, boat, or place, in which, upon any of the grounds mentioned in the last preceding section, he has reason to believe that spirits are unlawfully manufactured, or that spirituous or fermented liquors or intoxicating drugs, liable to confiscation under this Act, are kept or concealed.

Such warrant may be executed by any officer above the rank of a jamadár of peons, in the manner prescribed in section forty.

Procedure after arrest or seizure.

45. Whenever any person is arrested, or any articles are seized under the warrant of a Collector, the Collector, after such inquiry as he thinks necessary, shall send the person arrested or the articles seized to the Magistrate, or shall order the immediate discharge of such person or the release of such articles.

Police officers to assist Abkári officers.

46. All Police officers are required to aid the Abkári officers in the due execution of this Act, upon notice given or request made by such officers.

VIII.—Penalties.

For constructing or working a distillery without license.

47. Whoever constructs or works a distillery after the English method, without a license from the Collector, shall for every such offence be punished with fine not exceeding one thousand Rupees;

and all spirits manufactured at any such distillery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

For non-observance of rules prescribed by Chief Revenue Authority.

48. Every proprietor or manager of a licensed distillery constructed and worked after the English method, who omits to furnish any notice or any statement or list required by the rules prescribed by the Chief Revenue Authority under section five, or wilfully does anything in contravention of the said rules, shall for every such offence be punished with fine not exceeding two hundred rupees;

and if any such offence be committed a second time with respect to the same distillery, the Collector may withdraw the license granted for the working of such distillery.

For removing spirituous liquors without payment of duty.

49. Whoever removes or attempts to remove, from any licensed distillery constructed and worked after the English method, any spirituous liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any spirituous liquors for which the Collector has not issued a pass, shall for every such offence be punished with fine not exceeding one thousand rupees;

and the liquors, together with the vessels containing the same and the animals and conveyances used in carrying them, shall be liable to confiscation.

If it appear to the Collector that the offence was committed with the consent or knowledge of the proprietor or manager, the Collector may withdraw the license granted for the construction and working of the distillery from which such liquors have been removed or attempted to be removed.

For irregular re-land of spirituous liquors.

50. Whoever re-lands, or attempts to re-land, any spirituous liquors shipped for exportation, without a special pass from the Collector of Revenue at the place of exportation, shall for every such offence be punished with fine not exceeding five hundred rupees;

and the liquors, together with the casks and vessels containing the same, and the carts, boats, and animals employed in carrying them, shall be liable to confiscation.

For working brewery without license.

51. Whoever constructs or works a brewery, or manufactures malt liquor, without a license, shall for every such offence be punished with fine not exceeding five hundred rupees.

For refusing to produce license on demand of Abkári officer or for breach of license.

52. Every person licensed to manufacture country spirits or to sell spirituous or fermented liquors or intoxicating drugs, who fails to produce his license on the demand of any Abkári officer, or who commits any act in breach of any of the conditions of his license not otherwise provided for in this Act, shall for every such offence be punished with fine not exceeding fifty rupees.

For sale in contravention of license.

53. Every licensed retail vendor, who sells any larger quantity of spirituous or fermented liquors, or intoxicating drugs, than is allowed to be sold by retail by this Act, and every licensed wholesale vendor who makes a retail sale, shall for every such offence be punished with fine not exceeding two hundred rupees.

Proviso.

Provided that nothing in this section shall be held to prohibit the grant to the same person of both wholesale and retail licenses, subject to the provisions of this Act.

For permitting drunkenness, &c., in shop.

54. Every person licensed to sell spirituous or fermented liquors, or intoxicating drugs, who permits drunkenness, riot, or gaming in his shop, or permits persons of notoriously bad character to meet or remain therein, or receives any wearing apparel or other effects in barter for liquors or drugs, shall for every such offence be punished with fine not exceeding two hundred rupees.

For conveying country spirits from distillery without pass, &c.

55. Whoever conveys or attempts to convey any country spirits from a distillery established under section seven without a pass, or exceeding the quantity for which a pass has been granted,

or introduces or attempts to introduce any country spirits manufactured at another place into the limits fixed for the consumption of spirits manufactured at such distillery, without a special pass from the Collector,

shall for every such offence be punished with fine not exceeding five hundred rupees.

For contravention of rules prescribed by the Chief Revenue Authority.

56. Whoever wilfully contravenes any rule prescribed by the Chief Revenue Authority for the management of a distillery established as aforesaid,

otherwise than as provided for in the last preceding section, shall for every such offence be punished with fine not exceeding fifty rupees.

For illicit manufacture or sale of country spirits, &c.

57. Every person other than a licensed manufacturer who manufactures any country spirits,

and every person other than a licensed vendor, or a person duly authorized to supply licensed vendors, who sells any spirituous or fermented liquors, or intoxicating drugs,

and every person authorized to supply licensed vendors, who sells any such liquors or drugs to any person other than a licensed vendor,

shall for every such offence be punished with fine not exceeding five hundred rupees.

Proviso.

Nothing in this section or in section ten applies to the sale by auction of any spirituous liquors, wines, or beer purchased by any person for his private use and so disposed of upon his quitting a station or after his decease.

For illegal possession of country spirits, &c.

58. Every person, other than a licensed manufacturer or vendor, or a person duly authorized to supply licensed vendors, who has in his possession any larger quantity of country spirits, or tárí, or pachwáí, or intoxicating drugs, except opium, than may legally be sold by retail under the provisions of section seventeen,

or transports by land or by water, or has in his possession, any spirituous liquors made at a distillery worked according to the English method, or any imported spirituous or fermented liquors, in larger quantity than two gallons, without a pass from the Collector or other Officer duly empowered in that behalf,

shall for every such offence be punished with fine not exceeding two hundred rupees;

and the liquors and drugs, together with the vessels, packages, and coverings in which they are found, and the animals and conveyances used in carrying them, shall be liable to confiscation.

Proviso.

Provided, that nothing in this section extends to any spirituous liquors, wines, or beer, purchased by any person for his private use and not for sale.

Exceptions as to tárí, ganja and bhang.

59. The provisions of the two last preceding sections, so far as they relate to the sale and possession of fermented liquors, do not apply to the sale and possession of tárí, the produce of the date tree, when supplied or used for the manufacture of gúr or molasses; and the provisions of the said sections relating to the sale and possession of intoxicating drugs, do not apply to the sale and possession of ganja or bhang by the cultivators of the plants which produce those drugs respectively.

Cultivators of ganja or bhang to sell only to licensed person.

But such cultivators are prohibited from selling any ganja or bhang to any one other than a licensed vendor, or a person duly authorized to purchase by pass or license from the Collector.

Every such cultivator acting in breach of this prohibition, shall for every such offence be punished with fine not exceeding five hundred rupees.

For having in possession a greater quantity of opium than five tolas weight.

60. Every person, other than a licensed vendor, who has in his possession a greater quantity of opium than five tolas weight, shall for every such offence be punished with fine not exceeding five hundred Rupees, unless the opium found in his possession exceeds the weight of thirty-one sers and a quarter, in which case the penalty may be increased at a rate not exceeding sixteen rupees the ser for all the opium so found in excess of that weight;

and the opium, together with the vessels, packages, and coverings in which it is found, and the animals and conveyances used in carrying it, shall be liable to confiscation.

Exception in favour of—

61. Nothing in section sixty applies to the persons and circumstances hereinafter specified, namely:—

Opium cultivators.

(*a*) Authorized opium cultivators having newly extracted opium in their possession during the usual period between the full growth of the poppy, and the delivery of the produce to the opium agent.

Travellers.

(*b*) Travellers and visitants from foreign States or countries having in their possession any quantity of foreign opium not exceeding two sers, the produce of such States and countries, and intended for the private use of such travellers and visitants, or their attendants, and not for sale or barter.

And horse dealers.

(*c*) Dealers in horses travelling with strings of horses from beyond the south-west frontier of the territory under the government of the Lieutenant-Governor of the North-Western Provinces, and having in their possession opium, the produce of foreign States or countries, not exceeding in quantity the proportion of ten tolas weight for each horse.

For possession of excessive quantity of opium by travellers, &c.

If opium be found in the possession of any such traveller, visitant, or dealer in horses in excess of the quantities above specified, such excess shall be liable to confiscation; but the person in whose possession it may be found shall not be subject to any further penalty.

For sale of adulterated opium, &c., by licensed vendors.

62. Every licensed vendor, who sells or offers for sale opium adulterated with any foreign substance, not being a preparation or admixture of opium for the sale of which he has taken out a license,

or, who, except in districts exempted from the operation of section sixteen, sells or has in his possession any opium other than the opium supplied to him from the Government stores,

shall for every such offence be punished with fine not exceeding five hundred rupees, and the license held by him shall be withdrawn, and the opium, together with the vessels or packages in which it is found, shall be seized and confiscated.

For conniving at illicit manufacture or sale of spirits, &c.

63. Every proprietor, farmer, tahsíldár, gumáshta, or other manager of land, who authorizes or connives at the manufacture of country spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, shall for every such offence be punished with fine not exceeding five hundred rupees.

64. Any Police officer who, without lawful excuse, neglects or refuses to assist as aforesaid, and any dárogha or other officer in charge of a Police station, who, on application made by an Ábkárí officer under section forty, fails to attend a search himself, or to depute a subordinate officer not being below the grade of a jamadár, shall for such offence be punished with fine not exceeding five hundred rupees.

On police neglecting to assist.

65. Whoever maliciously gives false information against any person as being engaged in the unlawful manufacture of spirits, or as selling or having in his possession any spirituous or fermented liquors or intoxicating drugs in contravention of this Act, and so procures that such person be arrested or that any house, boat, or other place be searched, to the injury or annoyance of such person, or any other person whatsoever, shall for such offence be punished with fine not exceeding five hundred rupees, or with imprisonment for a term not exceeding six months, or with both.

For maliciously giving false information.

The whole or any part of any fine levied under this section may be paid to the person aggrieved.

66. Any Ábkárí officer who without reasonable ground of suspicion, searches or causes to be searched any house, boat, or other place, or vexatiously and unnecessarily seizes the goods or chattels of any person, on the pretence of seizing or searching for any spirituous liquors or intoxicating drugs liable to confiscation under this Act, or vexatiously and unnecessarily arrests any person, or commits any other excess not required for the execution of his duty, shall for such offence be punished with fine not exceeding five hundred rupees.

For vexatious search or seizure.

Such fine or any portion thereof, may be paid to the person aggrieved.

67. Any Ábkárí officer neglecting to report the particulars of an arrest, seizure, or search within twenty-four hours thereafter, or delays carrying to the Magistrate or Collector, as the case may be, any person arrested, or any illicit articles seized under this Act, shall for such offence be punished with fine not exceeding two hundred rupees.

On Abkárí officers for delay in reporting arrest, &c., or in carrying person arrested to Magistrate or Collector.

68. Any Ábkárí officer unlawfully releasing or conniving at the escape of any person arrested under this Act, or conniving at the manufacture of spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, or by any licensed person, contrary to the terms of his license, or acting in a manner inconsistent with his duty, for the purpose of enabling any person to do anything whereby any of the provisions of this Act may be evaded or broken, or the Ábkárí Revenue defrauded;

For conniving at escape of persons arrested, &c.

and any officer invested with local jurisdiction, authorizing or conniving at the establishment of any unlicensed shop for the sale of such liquors or drugs as aforesaid in any place subject to his control,

shall for such offence be punished with fine not exceeding five hundred rupees.

69. All fines leviable for offences against this Act, and all seizures of goods liable to confiscation under this Act, shall be adjudged by the Magistrate on the information of the Collector or any Ábkárí officer.

Adjudication of penalties and seizures.

Provided that no such information shall be necessary in any case of complaint preferred to a Magistrate under section fifty-four, sixty-four, sixty-five, sixty-six, sixty-seven or sixty-eight.

70. In all cases in which complaint or information is preferred to a Magistrate of offences committed against this Act, not being cases in which persons are sent in custody by a Collector or Ábkárí officer, the Magistrate shall issue a summons requiring the attendance of the person accused.

Procedure in cases other than those of persons sent in custody by a Collector or Abkárí officer.

The rules contained in the Code of Criminal Procedure, for the trial of cases before a Magistrate, and for appeal against orders passed by a Magistrate, shall apply to trials under this Act.

Provided that no complaint or information of an offence against this Act shall be admitted, unless it be preferred within six months after the commission of the offence to which the complaint or information refers.

71. Whenever any person is convicted of an offence against this Act, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty provided for such offence, to imprisonment for a term not exceeding six months.

Punishment on second or subsequent conviction.

A like punishment of imprisonment not exceeding six months shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

72. Every person imprisoned for an offence under section fifty-four, sixty-four, sixty-five, sixty-six, sixty-seven, or sixty-eight, shall be confined in the criminal jail, and every person imprisoned for an offence under any other section shall be confined in the civil jail.

Confinement in civil jail.

73. All things confiscated under this Act, except opium, shall be disposed of by the Collector by public sale.

Disposal of confiscated goods.

Opium so confiscated shall be sent for examination to the Civil Surgeon of the station, and, if declared by him to be fit for use, shall be sent to the Government factories, or otherwise disposed of in such manner as the Chief Revenue Authority directs. If declared to be unfit for use, it shall be immediately destroyed.

74. One-half of all fines levied from persons convicted of the unlawful manufacture of spirits, or of the unlawful sale or possession of spirituous or fermented liquors or intoxi-

Disposal of fines, &c., as rewards.

eating drugs, and one-half of the proceeds from sale of all confiscated articles except opium, and in the case of opium confiscated and declared by the Civil Surgeon to be fit for use, a reward of one rupee eight annas for each ser, shall, upon adjudication of the case, be awarded to the officer or officers who apprehended the offender.

The other half of such fines and forfeitures, and the other half of the proceeds of sale, or in the case of opium as aforesaid, a reward of one rupee eight annas for each ser, shall be given to the informer.

Rewards where no fine is realized.

If in any case the fine or forfeiture is not realized, the Chief Revenue Authority may grant such reasonable reward, not exceeding two hundred rupees, as may seem fit; and such Authority may direct by general order what classes of Ábkári officers shall receive rewards, and what classes shall have no title to share therein.

Fines undisposed of to belong to Government.

75. All fines levied under this Act, the disposal of which is not specially provided for, shall belong to Government.

Special rewards to informers.

But the Chief Revenue Authority may appropriate any portion thereof, not exceeding one-half, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

IX.—Military Cantonments.

Rules respecting the manufacture and sale of spirits, &c., in Military Cantonments.

76. Within the limits of any Military Cantonment, and within such distance from those limits as the Local Government in any case prescribes, no licenses for the manufacture of spirits, or for the sale of spirituous and fermented liquors shall be granted, nor shall the duties leviable upon such spirits and liquors be let in farm, unless with the knowledge and consent of the Commanding Officer:

and upon his requisition any license which has been granted, either by the Collector or by a farmer, within such distance or limits shall be immediately withdrawn.

Mode of making arrest or search within Military Cantonments.

77. In all other respects, the foregoing provisions of this Act shall have effect within such limits or distance:

Provided that, when arrest or search is to be made within the limits of any Cantonment, the Collector or other Officer authorized under this Act to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible.

X.—Miscellaneous.

Drawback on exportation.

78. A drawback of the duty paid as aforesaid on spirits manufactured after the English method, and exported by sea, to Aden or any port not situate in British India shall be allowed by the Collector of Customs at the port of exportation:

Provided that the exportation be made within one year from the date of the payment of duty under this Act, and that the spirits, when brought to the Custom House, be accompanied by the pass in which such payment is certified.

The amount of drawback to be allowed upon spirits for which duty has been paid shall be regulated according to the strength and quantity of the said spirits, as ascertained by such proof and gauge.

The quantity of spirits, for which credit is to be given in the settlement of any bond, shall be determined in the same manner.

No drawback on spirits exported to British Indian ports except Aden or shipped as stores.

79. No drawback shall be allowed on spirits exported to any port in British India except Aden, or on spirits shipped as stores.

Recovery of sums due under bond.

80. Any sum remaining due to Government upon the settlement of a bond executed according to the provisions of this Act, may be recovered by any process for the time being in force for the recovery of arrears of revenue due from farmers of land or their sureties, or by suit on the bond in any Court of competent jurisdiction.

Appeals from orders and sentences passed under this Act.

81. All orders passed by a Collector under this Act shall be appealable to the Commissioner in the usual manner under the rules in force relative to appeals from the orders of Collectors.

Powers vested in officers of the Opium Department.

82. In the districts in which the poppy is cultivated on account of Government, the Deputy Opium Agents and Sub-Deputy Agents shall exercise the powers conferred by this Act on Collectors, so far as the same relate to the suppression of illegal dealings in opium;

and the officers of the Opium Department shall exercise the powers conferred by this Act on Ábkári officers for the seizure of illicit opium and the arrest of persons found in possession thereof, and in respect to such seizures and arrests, shall be deemed to be Ábkári officers within the meaning of this Act.

SCHEDULE.

NUMBER AND YEAR.	TITLE OF ACT.
XXI of 1856	An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.
XXIII of 1860	An Act to amend Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal)
X of 1864	An Act to amend Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal).
XXVIII of 1864	An Act to provide for the extension of Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal) to the provinces under the control of the Lieutenant Governor of the Punjab.
XXIII of 1868	An Act to give validity to certain Abkári Rules in British Burma.

STATEMENT OF OBJECTS AND REASONS.

The law relating to the Abkári revenue in Northern India is now contained in four Acts, XXI of 1856, XXIII of 1860, X of 1864 and XXVIII of 1864. In British Burma the law is in the form of executive rules to which Act XXIII of 1868 gave a temporary validity. The primary object of this Bill is to substitute one enactment for all these Acts and Rules.

The law has been re-arranged, and the wording here and there improved; but no change has been made in its substance otherwise than by the omission of a few sections dealing with matters sufficiently provided for by the Penal Code (XLV of 1860) and the Sea Customs Act (VI of 1863).

The Bill does not extend to the Lower Provinces of Bengal; and the power of the local legislature to deal from time to time with the details of the Abkári law will thus remain unimpaired.

J. F. D. INGLIS.

2nd January 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

Printed and Published for the GOVT. OF INDIA *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

No. 3 of 1871.

SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, JANUARY 21, 1871.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees four annas if sent by Post.*

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

No. 77, (Revenue) dated India Office, London, the 12th October 1869.

From—The Secretary of State for India,

To—The Government of India.

I transmit herewith for the information of your Excellency in Council copies of a correspondence which has taken place between this office and the Cotton Supply Association of Manchester regarding the measures which might be taken for improving the quality, and increasing the quantity, of the supply of cotton to this country from India.

Memorial of Cotton Supply Association, 12th March 1869.
Letter to ditto, 30th April 1869.
Letter from ditto, 4th August 1869.
Letter to ditto, 16th September 1869.

2. You will observe that the points to which the Association at present attaches particular importance are the establishment of a Department of Agriculture in each of the several Provinces of India, and the more active employment of the Collectors in matters connected with cotton cultivation. You will communicate to me your opinion on these questions, as well as on the general subject which is discussed in the correspondence.

Dated Manchester, the 12th March 1869.

To—His Grace the DUKE OF ARGYLL, *Her Majesty's Principal Secretary of State for India in Council.*

Memorial from JOHN CHEETHAM, ESQ., *President,* EDWARD ASHWORTH, ESQ., *Vice-President, and* ISAAC WATTS, ESQ., *Secretary.*

SHEWETH,—That your memorialists, notwithstanding the renewed exertions of the United States since the close of the Civil War, have still to deplore the long

continued scarcity of cotton, and the consequent losses and sufferings experienced by our manufacturers and the operatives dependent upon them for employment. There appears to be little probability that the production of cotton in America will, for many years to come, be adequate to the requirements of this and other countries. Your memorialists, therefore, believe that India is the great source to which they must look for the large supplies that are so urgently needed, and the best and speediest means of obtaining them is now engaging their anxious consideration. The improvements already effected in the quality of Indian cotton, and the encouraging results of the efforts of a few zealous and intelligent men to extend the cultivation seem to justify the conclusion that with due exertion very much more may be accomplished in the growth of cotton to the mutual advantage both of India and of this country. On previous occasions your memorialists have recommended increased means of irrigation and navigation, the construction of roads, bridges, piers and docks to facilitate the transport and shipment of cotton, and also the appointment of well qualified Commissioners in certain Districts to give advice and assistance, to provide suitable seed and machinery, to promote improved methods of cultivation, and in various other ways to aid the ryots to extend the growth and improve the quality of their cotton, and they gladly bear testimony to the beneficial results of the labors of Mr. Harry Rivett-Carnac, the Commissioner last appointed. Whilst retaining an undiminished conviction of the value of these recommendations, your memorialists now desire especially to urge the adoption of the following measures as likely to be speedily effectual in securing an increased growth of cotton in India.

1. That the Collectors in the chief cotton districts should be required and authorised to make it part of their duty to promote an extended and improved cultivation of cotton in their respective collectorates, and that they be instructed not only to ascertain and report upon the best means of accomplishing the object desired, but to take such steps as they may consider best calculated to be beneficial. The successful efforts of Mr. Ashburner, Collector of Khandeish, and his co-adjutors in producing cotton of a better quality and a higher value than had ever been grown before in that district, encourage your memorialists to hope that other Collectors, not less intelligent and zealous, may be equally successful in increasing the quantity and improving the quality of the cotton grown in their several districts, and some recognition of the services rendered by those gentlemen, either by pecuniary remuneration or civil distinction, might judiciously be made by Government.

2. Your memorialists recommend that in the districts of the Punjab, Sind, Guzerat, Hinghunghat, Berar, and the South Mahratta country, together with the cotton districts in the Presidency of Madras and Bengal, Government should place under the care of the local officers a plot of land of say ten or twenty acres for the purpose of experimental cotton cultivation with exotic and selected indigenous seed, and various kinds of manure found to be successful in the Southern States of America. If this be conceded, your memorialists would appropriate the sum of £100 in each case to be expended upon such experiments in addition to the outlay by Government. In this way improved methods of cultivation, and the use of implements and machinery for economizing labour may be brought under the notice of the ryots, and be productive of great benefit.

3. Your memorialists having been informed that a model farm, on which similar experiments may be made, has been sanctioned by Government in Khandeish under the direction of Mr. Ashburner, the Collector. They respectfully request permission to place a sum of money at his disposal, to be expended in the way he may think best for promoting the object which your memorialists have in view.

4. Your memorialists have recently had their attention directed to the practicability of providing inexpensive means of irrigation, especially in Berar, together with two short Railways, one of about seven miles and the other five

and a half miles, to connect the great cotton marts of Kamgaum and Oomrawuttee with the Great Indian Peninsula main line; and they beg respectfully to recommend that these be authorized as speedily as possible. They are informed that Berar especially needs these two short Railways, good macadamized roads, and a system of inexpensive irrigation works, which it is confidently anticipated would greatly tend to develop the resources of that district, and to increase the production of cotton.

5. You memorialists are assured that larger supplies of cotton might be drawn from other districts suitable to its production if better means of bringing it to market were available. With this view, your memorialists would especially recommend the completion and extension of the following lines of Railway, with such branches and macadamized roads as may be needed to give full effect to the main lines as means of communication with the cotton-producing districts:—

(1.) The completion of the Indus Valley Line by supplying "then issuing link" from Kotre to Mooltan, to connect the Punjab system of Railway with the Sind Railway and the Port of Kurrachee.

(2.) The completion of Lord Dalhousie's scheme of trunk line Railways, by continuing the Bombay and Baroda line to Delhi, with branches such as that from (*a*) Ahmedabad to Deesa,
(*b*) Ahmedabad to Veerumgaum and Wudwan, with a prospect of ultimate extension to the principal cotton ports of Guzerat and Kattywar;

(3.) The formation of a line from the port of Karwar on the Malabar Coast to Hooblee and Dharwar, with a view ultimately to afford direct Railway communication between the port of Karwar and the districts where the excellent cotton of Dharwar and the South Mahratta country is now grown.

6. Your memorialists believe that a most important reduction in the cost of bringing cotton to market might be made by improving the facilities which naturally exists in India for inland water carriage; and they would therefore recommend that each local administration in India should be invited to suggest means for giving practical effect to the principles which have been so ably laid down by Sir Arthur Cotton and other Engineers of great Indian experience, and which are so entirely in accordance with the practical results in America and elsewhere.

Entertaining a decided conviction that the measures now recommended to the attention of Government are practicable, and that their realization is of the greatest importance to the interests alike of Great Britain and India, your memorialists beg respectfully and earnestly to urge their adoption.

And your memorialists will ever pray, &c.

Dated India Office, the 30th April 1869.

From—H. MERIVALE, Esq., C. B., *Under Secretary of State for India,*

To—The President, Cotton Supply Association of Manchester.

I am directed by the Secretary of State for India in Council to acknowledge the receipt of a memorial from the Cotton Supply Association, which was delivered to His Grace personally by a deputation from the Association on the 12th March last, and to communicate the following observations.

2. It is perhaps hardly known to the Association that up to the year 1857 it was computed that a sum of not less than £187,000 had been expended under the direction of the Home Government on experimental measures, having for their object the cultivation and improvement of cotton, and it may be added that

the aggregate amount of salaries paid to officers whose sole duty at the present time is to superintend the carrying out of experiments in the cultivation, the introduction of improved varieties, the preparation for the market, the prevention of adulteration, and the suppression of frauds, does not fall short of £20,000 per annum, a considerable portion of which is however paid out of the funds raised under the operation of the Bombay Cotton Frauds Act No. IX of 1863.

3. His Grace desires me to call your particular attention to the measures which have been taken since the date of the letter which, by direction of Secretary Sir Charles Wood, was addressed to the Association on the 11th April 1865. That letter concluded with an assurance that "no measure which it is within the power and province of Government to adopt for ensuring so important an object as an increased supply of so essential an article of consumption of a description suitable to the English market, should be neglected."

4. The Association are aware that for some years a special Cotton Commissioner has been appointed for the Bombay Presidency, to whom, besides the general supervision of all matters connected with the cultivation of cotton and its preparation for the market, was also entrusted the charge of the Dharwar Gin Factory, an institution to which further reference will be hereafter made. In March 1866, Secretary Earl de Grey suggested to the Government of India the appointment of another Commissioner to perform similar duties in regard to Central India and the Berars, and in a Despatch, dated the 24th November, (No. 69, 1866) Viscount Cranbourne gave his sanction to the nomination of Mr. J. H. Rivett-Carnac to that post. His Grace observes that the Association bears testimony to the beneficial results of this gentleman's labors.

5. While in this country in 1865 Dr. Forbes, the Cotton Commissioner for Bombay, recommended that the services of a well-trained practical gardener should be procured for the especial purpose of ascertaining whether the cotton of Dharwar could be improved by the application of the method known as the "Hallett" system of selection of seeds. A gardener was accordingly selected and despatched to India; and in a letter dated the 14th March 1868, the Cotton Commissioner speaks in the highest terms of Mr. Shearer's services, and states that, although no decided results had yet been obtained, he had improved his time by devoting himself assiduously to the study of the cotton plant in all bearings, and especially with respect to improvement from the seed, upon which he has conducted some very interesting experiments. Dr. Forbes states that during his recent tour through the Bombay Districts, he has satisfied himself that the general failure which has attended all attempts at experimental cultivation of cotton by Collectors has resulted from the fact that "the practical part of the duty has been entrusted to or undertaken by persons who were not possessed of the qualifications which are absolutely indispensable, and without which no reasonable hope of success could be entertained." He adds—"ordinary cotton growing is a matter that may be undertaken by any one who can attend to the common usage of the country, but cotton cultivation with a view to the improvement of the plant and its produce, as also with reference to the introduction of new varieties, is a widely different affair. It is a science for which special training is absolutely essential, and without which it will be but vain and hopeless to look for success at the hands of any man." In accordance with these views, Dr. Forbes applied for three additional trained gardeners, whose services were in the first instance to be given to the districts of Guzerat, Khandeish and Sind. This request was complied with. Three skilled gardeners were selected under the authority of the Secretary of State, and sent out to Bombay, so that the Cotton Commissioner has now at his disposal four persons competent to carry to a satisfactory issue any experiments which may be entrusted to them, and employed in widely separated localities under that Presidency. It would perhaps be unwise to attempt more until the result of the measures which have been already taken shall have become known.

6. Reference has been already made to the Cotton Frauds Act of 1863, and I am directed to quote the following passage from the last report of the Inspector-in-Chief on the working of the Act for the year 1867. "It is admitted on all hands, even by its most persistent opponents, that beneficial results have followed the measure. Though fraud and adulteration have not entirely disappeared, they have been reduced to a minimum, in spite of the small list of convictions we have to show. The cotton sent to market now is infinitely cleaner and purer than it was four years ago; while as regards the improvement in its quality, we have only to turn to Khandeish for an example."

7. On the death of Mr Harrington Bulkeley, shortly after the submission of this Report, it was resolved by the Government of Bombay to unite the duties of Cotton Commissioner and Inspector-in-Chief under the Cotton Frauds Act in the same person. It was believed that this arrangement would lead to greater harmony of action between the two Departments, and, in view of the increasing importance of the duties appertaining to the Cotton Commissioner's Office, it was proposed to strengthen his hands by giving him suitable assistance for carrying on the experimental measures that have now been instituted in different parts of the country.

8. The operations of the Cotton Gin Factory at Dharwar may be briefly noticed. It would appear from the last report that about two thousand gins have been supplied to the neighbouring districts, and that four hundred more are required. Measures are in progress for increasing the efficiency of the factory, and for providing means for maintaining in good working order those gins which are located at such distances from the factory as to render it impracticable for them to be brought there for repair.

9. I am directed now to refer to the particular points which are brought forward in the memorial of the Association.

10. In the first place the Association desire that the Collectors in the chief cotton districts should be required to make it a part of their duty to promote an extended and improved cultivation of cotton in their respective collectorates. The Duke of Argyll believes that Collectors generally consider it to be a part of their duty to aid in measures having for their object the improvement of the supply of cotton; but I am directed to assure the Association that continued attention will be given to this point.

11. The memorial proceeds to recommend that, in various parts of India, spots of from ten to twenty acres should be appropriated to the experimental cultivation of cotton under the care of the local officers, and the Association offer to supply in each case a contribution of £100 in aid of the experiment. From the foregoing details, it will be seen that measures are actually in progress, and in several cases in the precise localities indicated by the Association, and, for the reasons already given, it may be doubted whether it would be desirable to extend the experiments beyond the limits laid down by the Government. In regard to the proposed contribution, the Duke of Argyll does not see any necessity for supplementing in that manner the funds which the Government are prepared to supply. If, however, the Association desire to apply a substantial amount to the prosecution of the experiments which they have in view, the Duke would venture to suggest that, instead of expending it in small sums scattered over a wide extent of country, with small hope of a satisfactory result, their end might be more certainly accomplished by employing it in the establishment of a model farm in some well selected locality, where the Association, without the aid or interference of Government might by its own agents carry out experiments in the cultivation of cotton, the selection of seeds, the use of suitable manures, and the preparation of the produce for the English market. Such an establishment might, in His Grace's opinion, tend largely to evoke a wholesome spirit of emulation on the part of the officers engaged in carrying on similar operations on behalf of the Government, and could scarcely fail to be attended by the most beneficial results both to India and to this country.

12. The Association further request permission to place in the hands of Mr. Ashburner, Collector of Khandeish, funds to be expended at his discretion in furtherance of the objects which they have in view, on the model farm recently authorized to be established in that district. The Duke of Argyll will not withhold his compliance with this proposal, provided that the Government of Bombay see no objection to it.

13. The memorial concludes by adverting to various schemes connected with irrigation, railway-transit, and inland navigation, and the whole of this subject, I am directed to inform you, is under the consideration of the Secretary of State in Council.

14. With regard to the intimation given in Mr. Watts' letters of the 6th and 23rd instant, to the effect that the Council of the Association have taken measures for sending out to Bombay a quantity of manure prepared expressly for cotton lands for distribution to the ryots, I am directed to state that, on the receipt of further particulars by this office, the Government of Bombay will be instructed to receive charge of any such manure as may be handed over to them by the agents of the Association, and to distribute it in such manner and in such quarters as may in their judgment provide the best means of testing its value for the intended purpose.

Dated Manchester, the 4th August 1869.

From—ISAAC WATTS, ESQ., *Secy., Cotton Supply Association of Manchester,*

To—The Under Secretary of State for India.

Your letter of the 30th April, conveying the reply of the Secretary of State for India in Council to the memorial presented by a deputation from this Association on the 12th of March last, has been placed before the Executive Committee, and I am directed to request that you will be good enough to convey their best thanks to the Duke of Argyll for the attention which he has kindly paid to the subject, and for the desire expressed to promote the object which they have in view. I am instructed, however, to remark in reply—

1. That the Association was perfectly aware of the experimental measures undertaken by the Indian Government prior to the year 1857, to improve the cultivation of cotton by the employment of certain American planters, whose efforts proved a complete failure and left the growth of cotton in India in much the same state as they found it. Those experiments it is now generally admitted were not conducted in a mode to secure success, notwithstanding the expenditure connected therewith, and which your letter estimates at the sum of £187,000. Their failure, it is submitted, ought neither to depreciate the entirely different course of proceeding recommended by the Association, nor should the expenditure incurred by them prevent the Indian Government now undertaking the very moderate outlay which the plans suggested by the Association would involve. The value of the exports of cotton from India is estimated at 25 millions sterling per annum, and the total expenditure incurred by the Government to secure the permanency of this trade, so important to the interests of India and Great Britain, consists in the salaries paid to two Commissioners and four gardeners, these composing the only staff officially engaged for that object, and even this expenditure appears to be in great measure met by a tax upon cotton itself, raised under the operation of the Bombay Cotton Frauds Act, an Act passed for a purpose is no way connected with the objects the Association have undertaken, *viz.*, the improvement and extension of cotton cultivation in India.

2. In paragraphs 3, 4 and 5 the attention of the Association is drawn to the letter of Sir Charles Wood, of date April 11th, 1865, in which an assurance is given that "no measure which it is within the power and province of Government to adopt for ensuring so important an object as an increased supply of so essential an article of consumption of a description suitable to the English

market should be neglected." The only measures with which the Association are conversant since the date of that letter are the appointment of one Cotton Commissioner, Mr. J. H. Rivett-Carnac, and one gardener. Sir Stafford Northcote did indeed promise the appointment of two other Commissioners, but the promise was never fulfilled. The appointment of Dr. Forbes was made previous to the letter referred to, but he never possessed the confidence of the Association, and his course of procedure since he entered upon the office has confirmed the objections originally entertained. When appointed, he was required "to communicate freely on the subject of his duties with the Chamber of Commerce and with all Associations and individuals interested in the subject, and to invite any suggestions which may occur or be offered to him for promoting the great object of improving the cotton of Western India and increasing its supply," but he has seldom thought it necessary to correspond with the Executive Committee, has never sought their advice, or condescended to learn their views, and for some time past has altogether ceased to hold any communication with the Association. His lengthened absence from India within two years of his appointment, and the deterioration of the cotton of Dharwar since he has been in charge of that district, have not tended to raise him in the estimation of the Association. The appointment of a well trained gardener, it was always understood, was suggested to the Government by the Marquis of Tweedale, who had corresponded with the Association upon the subject, and who gave it their support. As to the three additional gardeners which it is said Dr. Forbes recommended for appointment, the Association now hears of them for the first time.

3. In paragraphs 6 and 7, the beneficial effects of the Cotton Frauds Act of 1863 are referred to, and I am directed to say that, however successful that measure may have been, it has, as previously observed, little connection with the objects of the Association, whose decided opinion is that the duties of the Cotton Commissioner are sufficient in themselves to occupy his attention, without adding to them those of the Inspector-in-Chief under the Cotton Frauds Act, and that the connection of the two offices is likely to interfere prejudicially with the success and efficiency of both.

4. As regards paragraphs 9, 10, 11 and 12, which refer to the particular points brought forward in the memorial of the Association, I am directed to observe that, except in a few rare instances, such as those of Mr. Shaw in Dharwar and Mr. Ashburner in Khandeish, no facts have ever come before the Association to show that "the Collectors generally consider it to be a part of their duty to aid measures having for their object the improvement of the supply of cotton." The remarkable success obtained in Dharwar and Khandeish confirms the conviction that, were the Collectors in other cotton districts required to make it specially a part of their duty to promote an extended and improved cultivation of cotton in their respective collectorates, results equally satisfactory might be secured. None of "the measures actually in progress" are accomplishing the object proposed, nor would the establishment of a model firm, which the Duke of Argyll suggests, answer the purpose desired. Such a model farm could only be of local influence in one particular spot, whereas the great object to be attained by appropriating 10 or 20 acres to the experimental cultivation of cotton under the special supervision of the local officers in each district is to demonstrate to the ryots in every Collectorate that, by the adoption of plans which they could see in operation, they might increase the quantity and improve the quality of their cotton. Should it be urged that in many cases the Collectors are already too much occupied to undertake the duties it is desired to place upon them, well qualified Assistants might be appointed to conduct the necessary experiments respecting which the Collector would have to report.

5. The Association has, upon previous occasions, pressed upon the Government the establishment of a Department of Agriculture in each of the Provinces of India. They would now again urge the establishment of such a Department, to which the reports of Collectors or Cotton Commissioners would be made, which reports would afterwards be communicated by it to the public.

By this means information of great value and importance would be obtained, and the interests of the agriculturists and the manufacturer alike be benefited. The duty of the Government to inaugurate and stimulate improvements in cultivating the soil and directing industrial pursuits has been long admitted, and is at this moment in operation in various undertakings in India. It is submitted that there can be no case more important and none of equal urgency, in which this principle should be carried out, than in the improvement of the quality and increase of the quantity of cotton grown in India. It is a remarkable fact that in no other country of the world where cotton is cultivated is the quality so inferior, or the produce per acre so limited, and this is the consequence of neglect and ignorance on the part of the ryot. Wherever attempts have been judiciously made to instruct and direct the Natives, as in the case of Dharwar and Khandeish, improvements both in quality and quantity per acre have resulted. In the former this was effected by the use of exotic seed, in the latter by the introduction of the best indigenous seed, and in both cases the personal influence of the Collector was the medium by which the objection of the Natives to a change of cultivation was overcome. Now what Mr. Shaw and Mr. Ashburner realized in their respective collectorates may be obtained from the adoption of similar means by other Collectors, and therefore the Association would urge upon His Grace as more important than any other mode of action the immediate appointment of every Collector in a district where cotton is cultivated to the official duty of instructing the ryot in the improvement of the quality and how to obtain an increase per acre of the quantity of cotton he cultivates. These objects may be obtained by the introduction of better seed, of improved agricultural implements, and of "fertilisers," in the procuring of which the Association would offer its earnest efforts.

6. I am directed to inform His Grace that the present state of the cotton trade in Lancashire and other districts is an urgent argument for the immediate adoption of the measures suggested by the Association. The inadequate supply of cotton has raised the price so high, that the manufacturers find it impossible to escape from great loss in their operations, and mills are gradually closing or going upon short time, while the operatives are driven to emigrate or become a burden upon the local rates. An increased supply from the United States will, from the disorganization of labor caused by the Civil War, be a work of time, and in other cotton-cultivating countries an inadequate supply of labor limits production, whilst India has no such disadvantage to contend with; and were the measures now suggested undertaken without delay, the embarrassments and difficulties under which this part of the country is largely suffering would ere long be removed, whilst to India would be secured a permanency in the cultivation of cotton, which competition from other countries would hereafter fail to weaken.

7. In reference to paragraph 13, "adverting to various schemes connected with irrigation, railway-transit, and inland navigation, the whole of which is stated to be under the consideration of the Secretary of State in Council," I am directed to urge especially the early construction of those short railways into the cotton districts which would give readier access to markets and afford additional facilities of transport, such as two short branches to connect the great cotton marts of Kamgaum and Oomrawuttee with the Great Indian Peninsula main line, a branch from Ahmedabad to Veerumgaum and Wudwan, as well as one from Ahmedabad towards Deesa, and a line from the port of Karwar to Hooblee and Dharwar.

Dated India Office, the 16th September 1869.

From—COSMO MELVILL, ESQ.,

To—The Secy., Cotton Supply Association, Manchester.

I am directed by the Secretary of State for India in Council to acknowledge the receipt of your letter of the 4th ultimo, on the subject of measures for the

increase of the quantity and the improvement of the quality of cotton produced in India.

With reference to the concluding paragraph of your letter, I am directed to state that active measures are in progress for the construction of the lines from the Great Indian Peninsula Railway to Kamgaum, from Ahmedabad to Veerumgaum and Wudwan, and from Hooblee to Karwar.

No. 40, dated 6th April 1870.

From—The Government of India,

To—The Secretary of State for India.

The experience of the last few years has led us to the belief that much administrative and material advantage would be obtained for our Indian possessions, if more systematic measures were taken for securing constant and intelligent efforts, on the part of this Government, for the improvement and development of the agriculture, commerce, and industrial arts of India. We are satisfied that closer attention should be given to the great products which constitute the staples of our agricultural and manufacturing industry, and of our export trade. A very important portion of our fiscal system is that concerned with the management of the revenue derived from those products, or dependent on the commercial transactions of the people, and few more serious duties devolve upon this Government than that of exercising the closest and most rigid supervision over the administration of this branch of the public income.

2. In the construction of canals and railways and other great works of improvement, the Government of India has done, or is doing, more than has perhaps ever been attempted by any Government in the world. By such works the productive powers of the land will be greatly increased, and additional facilities will be given to internal transport. A vast stimulus will thus be afforded to the material prosperity of the country, but a field of improvement of a character not less really important still lies before us.

3. Of all branches of Indian industry, agriculture, which constitutes the occupation of the great mass of the people, is by far the most important. We believe it to be susceptible of almost indefinite improvement. It is not necessary to dwell upon the obvious and vital necessity of increasing, in every practicable way, the supply of food available for the people of India. How this consideration affects all the prospects of the permanent material advancement of the country has, of late years, been painfully and repeatedly shown by the terrible famines which have taken place, and to the recurrence of which we shall ever be liable until the production of cereals is rendered more certain and the facilities of conveyance immensely developed. For many generations to come, the progress of India in wealth and in civilization must be directly dependent on her progress in agriculture. In India agricultural and commercial progress go together. Agricultural products must long continue to constitute the most important part of our exports; and the future development of Indian commerce will mainly depend on the improvement in the quantity and quality of existing agricultural staples, or on the introduction of new products which shall serve as materials for manufacture, and for use in the industrial arts.

4. The efforts of the Government of India and of English enterprise in such a direction have, doubtless, been very beneficial in their results. Thus, important progress has been made in regard to cotton. Large sums of money were spent, in former years, in attempts to improve its cultivation, but with little useful result, owing to the mistaken system under which they were made. Renewed attention has been more recently given to this subject with much better effect, and the extreme importance of doing all that is possible to improve and develop the cultivation of this great staple is fully recognized by the Government. Jute, which not long ago was hardly used, has become an article of first

rate commercial interest. The partial success of our tea, coffee, and cinchona plantations shows what has been and may be done in introducing into India new and valuable products; the world derives from India nearly the whole of its supply of indigo. Other illustrations might be given to the same effect, but, speaking generally, it cannot be denied that Indian agriculture is in a primitive and backward condition, and we think that it must be admitted that the Government has not done for its improvement all that it might have done.

5. To state exactly what measures the Government ought to have taken in the past, or what course it should follow in the future, is undoubtedly not easy. It is hardly too much to say that scientific knowledge of agriculture in India has at present no existence. The common belief has been that the Natives of this country can, in respect to the processes of agriculture, derive little or no benefit from any instruction which European science can give them. Such a a belief rests, perhaps, upon observation of the obvious progress which has been made in many of the elementary requirements of agriculture, in regard to tillage, rotation of crops, and so forth. But it has often been lost sight of that this sort of knowledge is only rudimentary and empirical, and that recent experience in all parts of the civilized world shows conclusively that there is no branch of industry in which the effects produced by the intelligent application of science are more certain or more remarkable. We cannot doubt that, when the light of science has been properly brought to bear upon Indian agricultural experience, the results will be as great as they have been in Europe.

6. If the Government believes this to be true, it ought to act on that belief. There is perhaps no country in the world in which the State has so immediate and direct and interest in such questions. The Government of India is not only a Government, but the chief landlord. The Land Revenue, which yields twenty millions of our annual income, is derived from that portion of the rent which belongs to the State, and not to individual proprietors. There can be no doubt that, throughout the greater part of India, every measure which can be taken for the improvement of the land, and for increasing its productive powers, immediately enhances the value of the property of the State, and adds ultimately to the public resources without the imposition of any fresh burden on any class of the community.

The duties which in England are performed by a good landlord fall in India, in a great measure, upon the Government. In England a constant stimulus is given to the improvement of the land by the action of intelligent landlords and farmers who know the value of the application of practical and scientific knowledge. In India such stimulus can hardly be given, under present circumstances, except by the Government, and, speaking generally, it may be said that the only Indian landlord who can command the requisite knowledge and capital is the State.

7. The Government has always, if not by extensive practice, at least by its legislation, recognized the duty which devolves upon it of giving assistance to the proprietors of land, for the construction of permanent works of agricultural improvement. The system of giving advances of public money, usually called *tuccavee*, for these purposes, has prevailed more or less since the passing of Regulations II and XIV of 1793, up to the present time. The security is complete since the land is responsible for the repayment of the advances made. This system is identical in principle with that which has been carried out in England and Ireland, with admirable results, by means of the Land Improvement Acts. We are satisfied that this principle may receive a much wider development in India than has hitherto been given to it. No sounder or more useful principle could be acted upon by a Government which desires to make the resources of the State available for the promotion of the wealth and improvement of the people.

8. The class of works for the construction of which the assistance of the Government might properly be given to the owners and occupiers of land, would not be difficult to define. Advances of money should be usually given

for that description of work only which can be designed and carried out efficiently under the direction of the local proprietors themselves. These advances should not be made for great works requiring, in their design or construction, engineering skill of a high order, or the employment of large bodies of laborers. Such works must necessarily be undertaken by the Government through the Department of Public Works. The works for which advances might properly be made would commonly fall into some one of the following classes :—

(1.)—Wells and other works for the storage, supply, or distribution of water for agricultural purposes, and the preparation of land for irrigation;

(2.)—Drainage;

(3.)—The reclaiming of land from rivers;

(4.)—The protection of land from floods;

(5.)—The reclaiming, clearing, and enclosing, of waste lands for agricultural purposes;

(6.)—The clearing of land from stones or other obstacles to cultivation.

9. It will not be difficult to devise and bring into operation a system under which advances of money might be made by the Government for works of this description, mainly through the agency of the District Officers of the Government, and with complete security against loss; and the benefits derived from such an application of capital to the permanent improvement of the land might be of almost incalculable importance. We think that there are no objects to which a portion of the loans which we propose to raise every year for reproductive works, could be more advantageously and properly devoted. The extension of Irrigation Canals, and the development of our Railway system, will necessarily stimulate agricultural industry, and the importance of facilitating to the utmost the prosecution of minor works of land improvement will, under such circumstances, be especially great. This subject has been, for some time past, under our consideration, and we hope to be shortly in a position to deal with it in a comprehensive manner.

10. Another matter in which much may undoubtedly be done by the Government, is the improvement of the breeds of horses and cattle, and of other domestic animals. The Government studs have hitherto done little in this respect for the benefit of the country at large. They have been maintained primarily for military purposes, and have been managed on a very costly system under which little advantage has been obtained for agricultural or other interests.

Measures are also urgently required for preventing and alleviating the destructive murrains which so frequently occur in this country, and which are lamentable and ruinous causes of injury to Indian agriculture.

Our attention, as Your Grace is aware, has recently been directed to the fisheries of India. This is a subject which has hitherto been little cared for, but which appears likely to prove of considerable economic importance.

11. It is unnecessary to enlarge on the measures that may be taken by the Government itself for the improvement of the stock and quality of the great staples of Indian agriculture, and for the introduction of new products. The Government must ordinarily, in respect of such matters, act chiefly by indirect means. Excepting under special circumstances, it cannot with advantage attempt to carry on any of the operations of agriculture. In regard to this, as to other branches of industry, the State may do much to foster and encourage the efforts of private individuals, but it can do comparatively little through the direct agency of its own servants. Nevertheless, the exceptions

to this rule will, in this country, be important, and we believe that it may often be the duty of the Government to act as the pioneer to private enterprise. It has done this to some extent already. Thus, for example, the introduction of tea and cinchona cultivation into India has been mainly due to the Government.

The improvement of Indian cotton, by the introduction of exotic seed, has been attempted by the Government, but, hitherto, without much practical effect. It has become manifest that the results that are so much desired can only be secured by careful and prolonged experimental cultivation, and there can be little doubt that this may be more effectively conducted under Government supervision than by any other means. Similar remarks will be applicable to the improvement of other Indian fibres, for which a very large demand might be established in the markets of Europe. We have, as your Grace is aware, within the last few months, taken special measures with the object of improving and facilitating the preparation of Rhea fibre, which has such remarkable capabilities for use in textile fabrics.

The cereals of this country demand similar attention. Rice, wheat and other grains are frequently of an inferior description, and by the careful introduction and continued use of selected seed of a superior character great improvements might unquestionably be made. The same may be said of the oil seeds, the pulses, and other products.

12. In their well-known despatch of the 19th July 1854, on the subject of education in India, the Court of Directors referred with approval to proposals that had been made for teaching practical agriculture. Quoting the words of Dr. Mouat, they said that there was "no single advantage that could be afforded to the vast rural population of India that would equal the introduction of an improved system of agriculture." Unfortunately the means of obtaining agricultural instruction are no better now than they were when this despatch was written fifteen years ago. We do not disguise from ourselves the difficulty of affording to Indian landlords and cultivators the means of obtaining scientific and practical knowledge for the improvement of agriculture. But the difficulty of the work ought not to discourage the Government from doing everything in its power to develop this important branch of education.

13. In Europe, progress in the direction to which we have referred has been mainly based on private effort, and on the application of the intelligence of the agricultural classes themselves to the ends in view. In almost all civilized countries, however, in which, unlike England, the form of Government is centralized, the efforts of the people are powerfully aided by the co-operation of a State Department of Agriculture, which works in part directly through its own agency, and in part through agricultural and other societies. Even in India such societies have been extremely useful, and they might properly receive more encouragement from the Government than has hitherto been given to them. But we cannot expect to obtain in this way any great results. The work that is performed by the great Agricultural Societies of Europe must be performed in India by the Government, or not at all.

We are thus brought to the conclusion that the formation of a separate Department of the Government for the care of these great interests ought no longer to be delayed.

14. Such a Department would take cognizance of all matters affecting the practical improvement and development of the agricultural resources of the country.

The general scope of this part of its operations has been already sufficiently indicated. Its functions, however, would not be confined to the active direction of such measures.

The periodical collection and publication of agricultural statistics is another duty which properly devolves upon the Government, but to which little attention

has hitherto been paid. The knowledge derived from such statistics, which give the results of the experience of the past, must form one of the main foundations of measures of improvement. Such records will, at the same time, be of the greatest practical value to the agricultural and trading communities, by giving to them trustworthy information regarding the actual results of each year's harvests, and by affording them solid grounds for anticipating the resources and the wants of the future. We are satisfied that it is possible to obtain, with little difficulty, a mass of information which would possess great interest and value. The machinery for collecting such data, year by year, in a regular and systematic form, already exists in many parts of India, and could be put into operation for these purposes with little or no additional expense. The accuracy and value of the returns would continue to increase with each year's experience.

15. The administration of the land revenue, and the matters naturally associated with it, the settlements, the surveys, and generally the laws and customs which directly affect agricultural industry, would fall within the cognizance of the Department which we propose to constitute.

16. The administration of the forests would also properly belong to a Department of Agriculture. The forests have hitherto been placed under our Public Works Department, because, in the absence of any special branch of the administration to supervise the improvement and development of the vegetable productions of the country, that Department seemed best fitted to deal with the requirements of the forests. The formation of a special Agricultural Department would provide the most suitable means of controlling the Forest Administration.

17. Similar reasons to those which have led us to propose the formation of a separate Department of Agriculture, satisfy us that a special organization is also necessary for protecting the interests of commerce and the industrial arts. As we have already observed, commerce and agriculture are in India so closely connected, that it is impossible to consider one without considering the other also. We are convinced that if there had been a Department, the special business of which was to make itself thoroughly acquainted with all facts of importance regarding the commercial transactions of India, to observe intelligently the operations of external and internal trade, and to watch the effect produced upon the commerce of the country by our fiscal system, our legislation would have been very different from what it has actually been. If such a Department had existed, we doubt whether the export duties which we now levy on some of the main staples of agricultural produce, and even on articles of Indian manufacture, could have been imposed or maintained. If such a Department had existed, it could never have tolerated the continuance of duties such as those which are still levied on sugar exported from the North-Western Provinces across the Inland Customs line. These duties are transit duties of the worst description, levied on one of the most important articles of the agricultural produce of Northern India.

18. Such a Department would not only deal with such questions of commercial taxation, but with all branches of the statistics of trade, both external and internal; the development of growing branches of manufacturing industry; the law of patents; the mineral resources of the country; questions relating to the census and to emigration; and all other kindred subjects connected with the development of the material resources of India.

19. The great and constantly growing necessity for giving increased attention to the mineral resources of British India has become more and more apparent with the rapid extension of our railway system, of other great public works, and of steam navigation. The importance of providing cheap fuel in all parts of the country daily becomes more obvious. The search for coal, and stimulating its abundant and economical production, are matters which have assumed an altogether different character within the last few years, and they will continue to demand the earnest attention of our Government.

The development of the manufacture of iron and steel, according to European methods, has for some years been an object of interest, and, as your Grace is aware, it is now again coming more prominently forward, in connexion with the probability that the products of such a manufacture might be applied to the construction of rails and other materials for railway purposes and machinery.

The production of petroleum, which is already carried on in several parts of India on a limited scale, suggests a possible addition to our mineral wealth, which may lead to most important results, especially in those districts where coal is not found and wood fuel is scarce and costly.

20. Nor is it only to the working of such products that our attention is likely to be required. The time may not be distant when the development of industrial arts and manufactures will proceed with a vigour that has hitherto been impossible. Evidence of this has already been given in the cotton and jute spinning and weaving mills that have sprung up and attained a healthy existence in several of our larger towns. The spread of a practical knowledge of mechanical engineering is beginning to render the use of machinery possible where only a few years ago it would have been out of the question. Encouragement given by the Government to the growth of industries which are suitable to the people and to the natural resources of the country, may be productive of most valuable results, not only to India, but to other countries in which a demand for its products exists or may arise.

The establishment of a suitable system of industrial education would form a proper duty for a Department of Commerce to undertake. The preparation of popular treatises in the languages of the country on industrial subjects, and their dissemination among the artizan classes, might probably have a most useful effect.

21. It is hardly necessary, however, to dwell at length on the duties which would devolve on a Department of Commerce. They are sufficiently obvious, although they have hitherto not received in India the attention which their importance fairly demands. The experience of the English Board of Trade could probably at once supply much information necessary for placing the operations of an Indian Commercial Department on a satisfactory footing.

22. It is clear to us that the Departments of Agriculture and Commerce, so far as their control by the Government of India is concerned, should be placed under a common head; and the time may come in which it will be found desirable to constitute for this purpose an entirely separate Department with a separate Secretariat. For the present, however, this is not essential, and we think that a more economical arrangement may be adopted which would enable us to meet the immediate requirements of the case. This arrangement would involve the necessity of making certain modifications in the existing organization of the Home and Financial Departments.

23. In considering what these modifications should be, it becomes clear that no satisfactory system now exists for the administration of several important branches of our revenue, closely connected with the development of the agriculture and external and internal trade of the country. Thus, for example, the management of the opium revenue has not been conducted on uniform principles, and it is to be feared that one of the most important sources of the public income may thus have been jeopardized. At the present time totally different systems are followed in Bengal, in Bombay, in the Punjab, the Central Provinces, and elsewhere, for the collection of the opium revenue, all of which systems can hardly be right.

The management of the Salt Department has not been more satisfactory. Thus, we have established in Northern India a system under which the people obtain, with a maximum of vexation and expense, an insufficient supply of salt, and pay to the State a minimum of revenue.

We have already referred to some unsatisfactory points in the character of our Customs Tariff and of our commercial legislation.

We are of opinion that the administration of the Opium, Salt, and Inland Customs Departments, and perhaps, hereafter, of some of the other sources of income which are technically called "Separate Revenue," would fall naturally and properly within the province of the new office which we propose to constitute.

24. Until the year 1863, the management of the Customs, Salt, Opium, Stamps, and Excise was entrusted to the Home Department, but under a Resolution of the Government of India, dated the 30th October of that year, the management was transferred to the Financial Department. This was done in accordance with the recommendation of Sir Charles Trevelyan, and with the approval of the Secretary of State. Although the Secretary of State was apparently of opinion that the administration of the land revenue should also be included in the transfer, it was thought that so many judicial and technical considerations were connected with that branch of the revenue, that it was desirable that it should still be conducted under the primary responsibility of the Home Department, which is also charged with the judicial administration.

By a Resolution in the Foreign Department, dated 16th September 1864, No. 1229, the separate and miscellaneous revenue business connected with the Non-Regulation Provinces was transferred to the Financial Department.

The business connected with the Income Tax and other assessed taxes has been administered in the Financial Department since 1860.

By a Resolution of the 24th April 1867, the Post Office was transferred from the Home to the Financial Department.

Thus it has come about that the entire administration of the branches of the revenue that have been named above has been entrusted to the Financial Department.

25. It is in the branches of the Separate Revenue that an intelligent and active administration by the Imperial Government might probably lead to great improvements in the income of the State. It is only the Central Government that can readily obtain a knowledge of the various systems under which the revenue is raised in the different provinces of the Empire, and can apply the experience of one province to the improvement of the systems obtaining in others.

In the Salt, Opium, and Excise Departments the system differs under almost every Local Government and Administration, and without a complete knowledge of the various systems, and careful supervision of their working, the central administration cannot be efficient.

The means of obtaining and applying such knowledge and such supervision do not at present exist in the Financial Department. There is no branch of that Department specially and expressly charged with the duty of superintending the administration of these sources of revenue, and mere departments of account, such as those which actually exist, have no sufficient means of managing or of supervising the proceedings of executive departments of the Government.

On the whole, it may be said that the administration of these branches of revenue by the Imperial Government has been rather of a passive than an active nature, and that interference has been usually confined to matters expressly referred by the Local Governments for orders.

26. The Salt Department in Northern India affords a good illustration of the difficulties under which the administration of these branches of revenue is now conducted. The local manufacture of salt in Oudh and in the North-Western Provinces, under a system of excise, has, as your Grace is aware, been lately sanctioned. The Government of India has also concluded a Treaty with the Jeypore and Jodhpore States, under which the whole management of the manufacture and export of salt from the Sambhur Lake, the chief salt source

of Rajpootana, will be placed under the control of the British Government. The operations which we are undertaking are of a totally different kind to any which have hitherto been attempted, and we trust that they may ultimately lead, if successful, to a large increase in the supply of salt, and to a great reduction in its price. Success or failure will depend entirely on the intelligence with which they are carried out. The duties to be performed are almost solely of an executive character, and it is hardly to be expected that they should receive in the Financial Department that sort of supervision which they require.

27. We propose to constitute a Department of Agriculture and Commerce as a separate branch of the Home Department, and to place it under the supervision of a specially qualified officer, to be called Director General of the Department of Agriculture and Commerce. We would give to this Officer a salary of Rs. 3,500 per mensem. He would hold a position in the Home Department analogous to that held in the Public Works Department by the Inspector General of Irrigation. To this branch of the Home Department would be transferred all that portion of the business of the Home, Financial, and other Departments which is connected with the subjects which have now been indicated. The functions of the Director General of the new Department would embrace all matters connected with the administration of the Land Revenue, Salt, and Opium, with the development of all branches of the material resources of the country, and with statistics of every description.

28. The formation of a new branch of the Home Department in the manner that has been proposed would enable us to carry out other administrative reforms. The work of the Home Department has for many years gone on constantly and steadily increasing. In 1867 it was more than double what it had been ten years before, and its amount was then found to be so excessive that it became necessary to transfer a considerable portion of the business to the Financial, Foreign, and Military Departments. The relief thus given to the Home Office was, however, only temporary. Although during the past year it has been relieved of the business connected with the Legislative Department, the work has again risen to the level of 1867, and there can be little or no doubt that in the current year it will be greater than ever. The work is already so excessively heavy that it is with difficulty the existing establishments of the Secretariat can perform it. Efforts have been made to reduce, as far as possible, all routine and unnecessary work, but the real cause of the yearly increase of business is the growing wealth and civilization of the country and the constant improvement of the Administration.

The creation of a new branch of the Department under a separate officer in the manner that has been proposed would give to the Home Office the relief which has already become very necessary, and which cannot possibly be much longer postponed. The Director General of the Department of Agriculture and Commerce would virtually be a Deputy Secretary to the Government of India, and he would relieve the Secretary in the Home Department of a large amount of work.

We should also be thus enabled to carry out another measure, the necessity for which has long been felt. A considerable part of the business connected with the internal administration of the Punjab, of Oudh, and of the Central and other Non-Regulation Provinces is still conducted in the Foreign Department. This arrangement was originally one of evident propriety and necessity, but the circumstances of the more important of the so-called Non-Regulation Provinces are now entirely different from what they were some years ago. Both the substantive law and the laws of procedure which are there in force are now, for the most part, identical with those of the older provinces, and it is inconvenient and anomalous that the Foreign Department should have to deal with matters of a precisely similar character to those which come before the Home Department from other parts of India. This portion of the business of the Foreign Department, which has no connection with any Foreign or Political affairs, would have

been long ago transferred to the Home Department, had not the work of the latter Department been so extremely onerous that it seemed undesirable to throw a fresh burden on its already too heavily taxed establishments. The relief given to the Home Office by the formation of the proposed new office would enable us to make this transfer, and to confine the Foreign Office to its own proper duties.

The supervision of the Home Department and of the new duties connected with Agriculture and Commerce would be divided between the two Civil Members of the Government.

29. If these measures were carried out, a portion of the establishments now attached to the Foreign Department would be transferred to the new branch of the Home Department.

We cannot now assert that the proposed changes will not lead eventually to some further expenditure; but the only additional charge of importance which it would be necessary immediately to incur would be that on account of the salary attached to the new appointment of Director General of the Department of Agriculture and Commerce. This we have proposed to fix at the rate of Rs. 3,500 per mensem. We are satisfied, after very careful consideration, that it is not possible, under present circumstances, to obtain the services of a thoroughly competent officer for the post at a smaller salary than this, but it might be understood that the amount would be open to revision hereafter.

30. The foregoing observations refer exclusively to the organization of a Department of Agriculture and Commerce under the Government of India. As to the subsidiary arrangements which would be necessary for the extension of its operations to the various Provinces of India under the Local Governments, it would be premature to attempt to enter into any detailed discussion. We feel little doubt that by undertaking a careful revision of all the local establishments which would come under the control of the new Department, we should be able to meet the necessary charges on this account, without addition to the expenditure incurred at the present time.

We need hardly assure your Grace that, in every part of the new arrangements, we should exercise a strict and vigilant economy; and, whatever might be the cost of the new establishments which were entertained, we are satisfied that the measures which we desire to take would be highly beneficial to the country, and that we might reasonably anticipate that they would ultimately lead to an important increase of the public income. It is hardly necessary to say that, if we were not firmly convinced that this is true, we should not have thought it right, in the present state of the finances, to bring forward these propositions.

31. The proposal to create a special Department of Agriculture and Commerce has, as your Grace well knows, been, of late years, not unfrequently discussed in Parliament and elsewhere by persons interested in the welfare of this country. The latest representations on the subject which have reached us were contained in the memorial of the Manchester Cotton Supply Association, which was forwarded to us with your Grace's Revenue Despatch No. 77 of the 12th October 1869, and which reached us after the present despatch had been drafted. The conclusions that have now been stated will explain to your Grace that, after prolonged and careful consideration, we thoroughly assent to the necessity of thus strengthening the Administration. We trust that the specific proposals which have been made will receive your Grace's approval.

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No. 61, (Revenue), dated India Office, London, the 22nd September 1870.

From—The Secretary of State for India,

To—The Government of India.

I have had under my consideration in Council the despatch from your Excellency in Council in the Public Department, dated the 6th April last

(No. 40), in which you propose for my acceptance a plan for the establishment of a distinct branch of the Secretariat, to which shall be confided the supervision of all measures having for their object the improvement and development of the agriculture, commerce, and industrial arts of India.

2. Before expressing any opinion as to the necessity of appointing an additional department of the Secretariat for these purposes, I would remark on the plan under which the revenue, agricultural, and commercial affairs of Government have hitherto been conducted. The several Revenue Boards of Bengal, Madras, and the North-West Provinces, and the Revenue Commissioners in Bombay, have been specially charged with these very duties, and although commercial interests have possibly not met with the support which those connected with commerce demand, the Government of India and the subordinate Governments have been always forward in the promotion of schemes for the improvement of agriculture and the development of the resources of the Empire.

3. The plan which you propose to me involves little more than a return to the system formerly prevailing under the Government of India, when the supervision of all matters connected with revenue, agriculture, and commerce, from whatever province they might emanate, was concentrated in the office of the Secretary for the Revenue Department.

4. The relations in which the Government stands to the owners and occupiers of land in India is altogether peculiar, and, however that relation may be described, it is certain that, with the exception of the permanently-settled Provinces of Bengal, the Government has a direct and immediate interest in the improvement of agriculture which is possessed by no Government in Europe.

5. The Government of India has never held the doctrine that agricultural improvement is a matter to be left entirely to private enterprise and private interests. It has concerned itself, at great expense, and with marked success, in the improvement of existing methods of cultivation, and particularly in the introduction of new products. Among the branches of industry to which the attention of the Government has been directed, those mentioned in the margin may be particularly enumerated.

Cotton.	Oil-seeds.
Tea.	Jute, rheea and other fibres.
Coffee.	Iron.
Sugar.	Coal.
Spices.	Teak and other forest products.
Linseed.	Agricultural exhibitions.
Cinchona.	Silk.
Saltpetre.	
Soda.	

6. The reasons for including the land revenue in the same Department with agriculture appear to be conclusive. The application of measures for the improvement of agriculture must in the last resort be mainly left to the Collectors of Districts, and there is no other agency spread over all India which is capable of attending to the matter. The development of the agricultural resources of the districts committed to their charge has already been regarded as one of their primary duties, and numerous instances might be quoted to show that it has not been neglected.

7. The Forest Department, now under the Public Works Secretary, would, of course, form part of the proposed branch of the administration, as also all measures for the development of the mineral resources of India, and of the fisheries, to which considerable attention has recently been paid.

8. I am, indeed, generally of opinion that the subjects mentioned in the early portion of your Excellency's despatch will fall naturally within the purview of the Department proposed to be formed. Some few, however, such as the "law of patents," and "questions relating to the census and to emigration," referred to in your 18th paragraph, seem to me to have no direct or immediate connexion with the matters forming the general business of the Department, and had better probably remain with those Departments to which they are now attached.

9. With regard to the Miscellaneous or Separate Revenues,* I shall have some remarks to make in a later portion of this despatch, but I may here state my general views on each particular item.

Opium.	Abkaree.
Salt.	Stamps.
Customs.	Income Tax.

10. Of Opium, it may be said that it is not only a product of the soil, and, as such, capable of improvement in its mode of cultivation, but it is also to a large extent, manufactured as an article of commerce under the direct agency of the officers of Government. Opium, therefore, would seem to fall naturally under the cognizance of a Department of Agriculture and Commerce.

11. Much the same may be said of Salt. The manufacture of that article on Government account has ceased in the Bengal Provinces, but active measures are now in progress for carrying on the manufacture in the North-West, particularly on the Sambhur Lake, the saline resources of which have been recently ceded to us, under treaty, by the Rajahs of Jeypore and Jodhpore. Much attention is paid to the production of salt in the North-Western Provinces and Oudh, under excise regulations, by private agency. The salt mines in the Punjab are worked on Government account. The supply of salt in the Madras Presidency is still under the control of Government. In view of these facts, I am of opinion that the supervision of the salt revenue of India should properly be committed to the same Department.

12. I am more disposed to hesitate in regard to the transfer to that Department of the Customs revenue of India, which would, however, seem properly to attach itself to its commercial branch. It may seem that the regulation of the trade of India, so far as the Government is concerned, has little to do with the agricultural branch of the Department. But it must be remembered that the trade of India is dependent on its exports, and that the exports must in the present and probably long-future state of things in that country be provided from its agricultural products. It is, therefore, quite possible that one Department of the Government might be stimulating the production of a particular article, and incurring considerable expense thereon, while another Department, in the supposed interest of the revenue, might be supporting a fiscal policy, the direct tendency of which would be to repress the trade encouraged by Government in another Department. It may also be observed that the opium revenue, whether from the produce of Malwa or the Bengal Agencies, is merely an export duty, levied in an irregular form, on the opium shipped to China and the Straits from Calcutta and Bombay; and that the salt revenue of Bengal is almost entirely due to the duty levied on the import of the article into Calcutta, while in the North-West the revenue is mainly dependent on the Customs duty levied on the import of the salt across the land frontier line. On a consideration of all these circumstances, I am disposed to think that the Customs revenue should be placed under the control of the Department.

13. In regard to the minor branches of the Miscellaneous Revenue (Abkarree, Stamps, and Income Tax), they involve few administrative considerations, and require little more than the due collection of amounts fixed by the law. Their supervision might, as it seems to me, be left either with the Finance Department, where it now lies, or be transferred to the proposed Department, as considerations of convenience might suggest.

14. The projected consolidation into one Department of the various kindred matters referred to in the preceding paragraphs, has necessarily led Your Excellency to a consideration of the manner in which the several subjects are now distributed among the different branches of your Secretariat. It has thus been prominently brought to your notice that, while matters relating to the administration of the Land Revenue in Bengal and the North-Western Provinces, as well as references on the same subject from the Governments of Madras and Bombay, have been dealt with in the Home Secretariat, all questions involving similar principles which may arise in the Central Provinces, the Punjab, Oudh or the Berar Districts are referred to you through the

Foreign Secretary. The Miscellaneous Revenues are administered by the Financial Department, while the superintendence of the Forests and Fisheries is committed to the Public Works Department. Thus the work which is done, as well as that which is left undone, and which, under a logical or scientific arrangement, would form the business of one homogeneous department, is scattered over four branches of the Secretariat, each of which has its own proper work to perform, and probably regards these matters as extraneous and intrusive, and deals with them accordingly in a manner more or less perfunctory.

15. I am accordingly prepared to express my concurrence with the views expressed by your Lordship in Council, so far as regards the formation of a special Department, to be charged with the duties mentioned in your despatch, but I am unable to give more than a provisional sanction to the arrangement in the shape in which it is presented to me.

16. It is obvious from the papers before me that your Lordship's original intention was to propose the establishment of "an additional Secretariat to the Government of India," and that this scheme has, with the view of conciliating the opposition of the dissentient Members of your Council, been reduced to the more moderate dimensions of recommending the appointment of a Director General of Agriculture and Commerce under the Home Secretary, whose functions are to "embrace all matters connected with the administration of the Land Revenue, Salt, and Opium, with the development of all branches of the material resources of the country, and with statistics of every description."

17. It appears to me to be hardly possible to place an officer charged with these important duties in even nominal dependence on a Secretary whose general work would be of an altogether different character. It will, I consider, be necessary in the first instance to make a much more complete inquiry into the present distribution of work among the several branches of the Secretariat than has yet been attempted, with the view of ascertaining precisely the amount of relief that will be afforded by the withdrawal of the work which will be transferred to the proposed Department, the extent of the work still remaining to each office, and how far they will be able to contribute, out of their existing establishments, towards the formation of the working staff of the new office.

18. You will of course endeavour to keep the cost of the remodelled Secretariat within moderate limits; and it appears to me that some reduction of work will probably be found practicable, without detriment to the public service, in the discontinuance of returns, reports and references, which are now in many instances needlessly required from the subordinate Governments and Administrations. It should be remembered that the chief revenue work of the Empire is conducted by the Local Government, by whom all measures of improvement must chiefly be carried out. These Governments, from their constitution and experience of the districts which they administer, are fully competent for the duties required of them, and can only be embarrassed by a too minute interference with their proceedings. It seems to me essential that the proposed office should be founded on the understanding that, at least so far as the Governments of Madras and Bombay and the Lieutenant Governors are concerned, its duties will be most efficiently performed by confining them to a general supervision of the principles of revenue administration, and by scrupulously avoiding all interference with details and with the ordinary powers of the local authorities. Special care must be taken that the concentration of the work under one head does not lead to the creation of business.

19. The head of the proposed Department will, I presume, require one, if not two skilled Assistants, selected for special competency; but I should hope that the general staff of the office might be altogether provided from the clerks who might be transferred from other branches of the Secretariat, which will then find themselves relieved from an appreciable portion of their present work. You will furnish me with a full statement of the proposed establishment of the new office, showing its cost, together with the savings which may be effected in other Departments, and also carefully prepared information as to

the duties which will remain to be performed by those Departments; but I desire that no action may be taken in the matter until my formal sanction shall have been received.

20. The proposed Department, if established, should be designated the "Department of Revenue, Agriculture, and Commerce."

21. It appears to me that, in devising and commencing measures of agricultural improvement, much advantage might be gained by gradually extending the scope of the duties and the sphere of the operations of the Cotton Commissioner in the Central Provinces and the Berars. The reports of that Officer show that he has not limited his care to the particular duties for which he was appointed, and which he has discharged with acknowledged success, but that he has also bestowed much attention on Indian agriculture generally.

22. In inaugurating the Department, to which will be committed the charge of the general supervision of all the great branches of revenue, it appears to me that great care must be taken in clearly defining its relations with the Finance Department, which depends on those sources for its means of action.

23. With regard to the Land Revenue, on which the Finance Minister cannot operate for Budget purposes, its administration may be left without other control than that of the Supreme Government. In respect, however, to the miscellaneous branches, particularly Salt, Opium, and Customs, it would appear necessary that some means should be devised to obviate any antagonism which might possibly arise between the views of the Financial Minister, proposing to legislate in the interest of the revenue, and the views of a Department specially charged with the support of the interests of commerce and agriculture. From the remark in paragraph 17 of your despatch, that "if such a Department had existed, it could never have tolerated the continuance of duties such as those which are still levied on sugar exported from the North-West Provinces across the Inland Customs line," it is clearly your Excellency's intention that such a Department should possess a potential voice in matters of commercial legislation. Such a course might cause embarrassment to the Minister charged with the control of the finances, and it seems to me important that means should be taken to guard against it.

24. The distribution of business among the Members of Council rests of course with the Governor General for the time being. It would seem to be scarcely possible to place in the hands of the Financial Member, possessing, it may be, no Indian experience, the supervision also of the Department of Revenue, Agriculture, and Commerce, but it is open to remark that such an arrangement, if found practicable, would effectually remove all danger of antagonism.

25. Under existing rules, all propositions for expenditure, in whatever Department they may arise, are subjected to the scrutiny of the Financial Department before they are submitted for sanction. In the same manner, it appears to me, while the ordinary administration of the miscellaneous branches of revenue might be left to the supervision of the proposed Department, it might be laid down as a rule that all suggestions for changes directly affecting their financial results, such as alterations in the rates of Customs duties, in the duties on Salt, in the rates of Malwa Opium Pass Duty, in the prices to be paid for Bengal Opium, should, in the first instance, be submitted to the Financial Department, and be brought before the Council by the Member having charge of that Department. Such a course of proceeding would, as it seems to me, reduce to the lowest point, even if it did not altogether remove, all risk of inconvenient antagonism.

26. Having said thus much, I shall only add that I attach much interest to the consolidation into one Department of all matters affecting Revenue, Agriculture, and Commerce, on the basis, though not in the precise form, which is suggested by your Excellency in Council, and that I shall anxiously await your reply.

GOVERNMENT OF INDIA

HOME DEPARTMENT.

STATISTICAL TABLES SHOWING THE AREA, CULTIVATION, POPULATION, AND PRODUCE OF THE VARIOUS DISTRICTS IN THE PROVINCE OF MYSORE.

TABLE I.

Classification of lands and crops.

Classification of Lands.		Bangalore.	Colar.	Toomcoor.	Hassan.	Mysore.	Shemogah.	Cuddoor.	Chittledroog.	Total.
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Total area		1,857,280	1,828,480	2,147,200	1,025,828	2,357,198	2,821,760	4,403.981	2,683,309¼	19,125,036¼
Barren		854,400	1,120,640	682,880	484,160	854,138	1,226,880	4,140,425	935,406½	10.298,929½
Residue cultivable		1,002,880	707,840	1,464,320	541,668	1,503,060	1,594,880	263,556	1,747,902¾	8.826,106¾
Jagheer, or not paying revenue ...		150,988¼	87,642¼	85,070	42.885	283,226	4,632	18,811	26,728¼	699.982¾
Cultivable not cultivated		437,103	164,845¼	839,620	29,978	150,986	410,248	20,412	703,958¾	2,757,151
Fallows of one year		4,633	66,194¾	34.460	14,390	5,836	25,000	60,632	71,190	282.335¾
Crops of one year ...	Vysakee ...	1,124	2,731	10,161	452,660	1,063,012	983,800	163,701	4,846	2.682,035
	Kartekee ...	409,031¾	386,426¾	495,009	1,755	...	171,200	...	941.179½	2,404,602
	Total ...	410,155¾	389,157¾	505,170	454.415	1,063,012	1,155,000	163.701	946,025½	5,086.637
Baranee, or dry land ...	Vysakee ...	...	...	...	308,580	614,266	938,300	139,340	139⅓	2,000.625⅓
	Kartekee ...	351,026¾	315,730¾	424,821	...	...	135,400	...	849,120¼	2.076,098¾
	Total ...	351,026¾	315,730¾	424,821	308,580	614,266	1,073,700	139,340	849,259¾	4,076,724¼
Canal irrigated by lift ...	Vysakee ...	101	40	169	5,950	215.222	2,400	...	...	223,882
	Kartekee ...	344	207¾	5.710	...	2,832	...	...	26,751½	35,845¼
	Total ...	445	247¾	5,879	5,950	218,054	2,400	...	26,751½	259,727¼

CANAL IRRIGATED BY FLOW ...	Vysakee ...	...	120	55	...	...	3,900	3,665	...	7,740
	Kartekee ...	37	820	1,116	...	...	...	...	2,725½	4,698½
	TOTAL ...	37	940	1,171	...	...	3,900	3,665	2,725½	12,438½
TOTAL CANAL IRRIGATED ...	Vysakee ...	101	160	224	5,950	215,222	6,300	3,665	...	231,622
	Kartekee ...	381	1,027¾	6,826	...	2,832	...	...	29,477	40,543¾
	TOTAL ...	482	1,187¾	7,050	5,950	218,054	6,300	3,665	29,477	272,165¾
IRRIGATED FROM OTHER SOURCES	Vysakee ...	1,023	2,503½	5,558	138,130	233,524	75,000	20,696	4,706½	481,141
	Kartekee ...	57,624	69,735¾	67,741	1,755	...	...	...	62,582½	259,438¼
	TOTAL ...	58,647	72,239¼	73,299	139,885	233,524	75,000	20,696	67,289	740,579¼
TOTAL IRRIGATED ...	Vysakee ...	1,124	2,663½	5,782	144,080	448,746	81,300	24,361	4,706½	712,763
	Kartekee ...	58,005	70,763½	74,567	1,755	2,832	...	...	92,059½	299,982
	TOTAL ...	59,129	73,427	80,349	145,835	451,578	81,300	24,361	96,766	1,012,745
		No.	No.	No.	No.	No.	No.	No.	No.	No.
POPULATION	Town ...	186,684	41,229	40,984	5,209	115,015	29,643	17,729	25,218	461,711
	Rural ...	472,719	438,014	450,615	587,592.	648,284	400,577	244,093	353,161	3,595,055
	TOTAL ...	659,403	479,243	491,599	592,801	763,299	430,220	261,822	378,379	4,056,766

Abstracts of areas in acres.

	VYSAKEE.	KARTEKEE.	TOTAL.
	Acres.	Acres.	Acres.
Baranee, or dry land	2,000,625½	2,076,098¾	4,076,724¼
Canal	231,622	40,543¾	272,165¾
Other irrigation	481,141	259,438¼	740,579¼
TOTAL CROP ...	2,682,035	2,404,602	5,086,637
Fallow	...	...	282,335¾
TOTAL CULTIVATED			5,368,972¾

TABLE II.

Distribution of chief crops in acres.

Crop.		Bangalore.	Colar.	Toomcoor.	Hassan.	Mysore.	Shemogah.	Cuddoor.	Chittledroog.	Total.
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Vysakee ...	Rice ...	1,124	2,663½	8,293	81,150	59,060	977,400	32,758	2,532¼	1,164,980¾
	Cotton ...	...	67½	.	106	3,166	1,100	687	...	5,126½
	Jowar or Bajra & Ragi	.	...	1,500	217,500	621,350	1,500	1,660	416½	843,926½
	Oil-seeds ...	...	.	...	17,700	44,695	300	2,350	...	65,045
	Wheat ...	...	..	212	120	295	...	2,100	...	2,727
	Pulse ...	...	..	. .	41,200	60,801	...	7,536	...	109,537
	Coffee ...	..	..	.	51,745	528	...	53,059	...	105,332
	Tobacco ...	..	...	.	13,644	...	...	4,642	...	18,286
	Others ...	..	..	156	11,064	220,450	3,500	58,909	1,897	295,976
	Total ...	1,124	2,731	10,161	434,229	1,010,345	983,800	163,701	4,845¾	2,610,936¾
Kartekee ...	Wheat and Barley ...	199	127	42	...	...	40	...	7,458¾	7,866¾
	Jolab or Millet ...	25	...	...	...	...	..	. .	..	25
	Oil-seeds	20,040	10,440	7,807	...	...	4,500	...	23,057½	65,844½
	Rice	45,978½	49,613½	43,264	1,755	...	..	...	...	140,611
	Pulse	31,000	34,610½	.	...	...	45,000	...	...	110,610½
	Jowar or Bajra and Ragi ...	..	...	832	...	...	...	...	...	832
	Cotton	...		21	...	...	..	...	...	21
	Others	291,633¼	276,528¾	424,654	. .	...	85,860	...	908,195¼	1,986,871¼
	Total ...	388,875¾	371,319¾	476,620	1,755	...	135,400	...	938,711½	2,312,682
Two Fusl crops ...	Sugar	1,766	9,496½	450	4,375	211	2,500	...	1,466¼	20,264¾
	Vegetables ...	4,883	3,723½	2,191	151	1,218	3,300	...	988¼	16,454¾
	Fruit-trees ...	7,553	688¼	12,574	13,905	51,238	30,000	.	13¾	115,971½
	Mulberry	5,954	1,198¾	3,174	...	...	...	..	...	10,326¾
	Total ...	20,156	15,107	18,389	18,431	52,667	35,800	...	2,467¾	163,017¾
	Grand Total ...	410,155¾	389,157¾	505,170	454,415	1,063,012	1,155,000	163,701	946,025	5,086,636½

TABLE III.

Weight of produce in maunds of 82 pounds.

Nature of Produce.	Total.		Bangalore.	Colar	Toomcoor.	Hassan.	Mysore.	Shemogah.	Cuddoor.	Chittledroog.
	Area.	Weight.								
	Acres.	Maunds.	Maunds	Maunds	Maunds	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Rice	1,305,591¾	7,480,643	1,471,900	1,326,050	291,473	1,280,000	1,004,020	1,219,400	767,016	120,784
Cotton	5,147½	56,403¼	.	59¼	125	230	18,996	2,000	1,200	33,793
Jolah or Millet	25 .	174,398	200	.	164,306		.		9,892	
Oil-seeds	130,889½	1,021,994	234,290	86,576	31,937	146,000	364,140	15,000	9,170	134,881
Wheat and Barley ...	10,593¾	73.760	950	1,505	996	1,000	2,212	130	24,585	42,382
Pulse	220,147½	1,978,602	465,000	302,368	160,319	241,200	486,408	135,000	29,409	158,898
Jowar, Ragi and Bajra ...	844,758½	7,854,771	...	. .	15,470	1,691,000	4,660,125	22,000	300,374	1,165,802
Coffee	105,332	63,350	. .	. .		45,822	528		17,000	
Sugar	...	7,229	.					...	7,229	
Others	2,282,847¼	12,724,865	5,784,550	1,504,101	1,360,951	291,800	1,386,760	1,205,000	153,971	1,037,732
Tobacco	18,286	3,614	...	...		...		.	3,614	...
Total ...	4,923,618¾	31,439,629¼	7,956,890	2,220,659¼	2,025,577	3,697,052	7,923.189	2,598,530	1,323,460	2,694,172
Straw	. . ...	...	Not ascertainable	...	...	...	..	..	..	... 153,039 cart loads.

TABLE IV.

Distribution of produce in maunds of 82 pounds.

Exports.	Rice.	Cotton.	Jolah or Millet.	Oil-seeds.	Wheat and Barley.	Pulse.	Jowar, Ragi, and Bajra.	Coffee.	Sugar.	Others.	Tobacco.	Total.
Bangalore	91,006	...	80	38,439	336	84,097	...	...	...	655,998	...	869,956
Colar	331,512	...	...	28,859	...	75,592	...	...	...	501,367	...	937,330
Toomcoor	95,400	...	5,000	1,525	...	20,350	70	...	...	241,515	...	363,860
Mysore	48,761	...	...	23,306	...	20,037	195,781	14	...	72,330	...	360,229
Hassan	280,000	...	...	36,000	...	56,000	493,000	45,822	...	62,000	...	972,822
Shemogah	712,900	1,800	...	6,800	130	25,500	5,500	...	...	107,000	...	859,630
Cuddoor	207,000	1,000	3,000	3,000	16,000	9,000	150,000	16,600	4,200	81,600	2,600	494,000
Chittledroog ...	67,700	19,622	...	75,818	15,638	100,628	826,443	...	...	551,302	...	1,657,161
Total ...	1,834,289	22,422	8,080	213,747	32,104	391,204	1,670,794	62,436	4,200	2,273,112	2,600	6,514,988

TABLE V.

Kept for consumption.	Rice.	Cotton.	Jolah or millet.	Oil-seeds.	Wheat and Barley.	Pulse.	Jowar, Ragi, Bajra, and Grams.	Coffee.	Sugar.	Others.	Tobacco.	Total.
Bangalore	1,380,894	...	120	195,851	614	380,903	...	...	...	5,128,552	...	7,086,934
Colar	994,538	59¼	...	57,717	1,505	226,776	...	...	...	1,002,734	...	2,283,329¼
Toomcoor	196,073	125	159,306	30,412	996	139,969	15,400	...	...	1,119,436	...	1,661,717
Mysore	955,259	18,996	...	340,834	2,212	466,371	4,464,344	514	...	1,314,430	...	7,562,960
Hassan	1,000,000	230	...	110,000	1,000	185,200	1,198,000	...	...	229,800	...	2,724,230
Shemogah	506,500	200	...	8,200	...	109,500	16,500	...	.	1,098,000	...	1,738,900
Cuddoor	560,016	200	6,892	6,170	8,585	20,409	150,374	400	3,029	72,371	1,014	829,460
Chittledroog ...	53,074	14,171	...	59,063	26,744	58,270	339,359	...	...	486,430	...	1,037,111
Total ...	5,646,354	33,981¼	166,318	808,247	41,656	1,587,398	6,183,977	914	3,029	10,451,753	1,014	24,924,641¼

TABLE VI.

Areas and population from Bangalore to Maloor, in the Nundydroog Division, on the Railway from Bangalore to Madras.

TALOOKS.	TOTAL AREA.	CULTIVATED AREA.	POPULATION.	
			Town.	Rural.
	Acres.	Acres.		
Bangalore	73,600	26,803	131,926	32,452
Hoscottah	235,520	61,467	2,707	39,073
Surjapoor .. .	76,800	38,565	2,819	32,020
Yellahunka	124,800	20,244	3,003	18,849
Baithmungalum .. .	105,235½	43,761½	1,073	43,812
Maloor	126,723¾	44,749¾	2,239	39,829
TOTAL ...	742,679¼	235,590¼	144,037	206,035
	1,160 square miles.	203 per square mile.	124 per square mile.	178 per square mile.

R. H. SANKEY, *Lieut. Col., R. E.,*
Secy. to the Chief Commr of Mysore, P. W. Dept.

J. W. JOHNSON, *Major,*
Supdg. Engr. of Irrigation Works, Mysore.

MYSORE, P. W. DEPT.;
SUPDG. ENGR.'S OFFICE,
Bangalore,
7th September 1870.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

PROPOSALS RELATIVE TO THE LOCATION OF THE CARWAR RAILWAY.

No. 100 R, dated 17th January, 1870.

Extract from a letter from Major E. C. S. WILLIAMS, R. E., *Deputy Secy. to the Govt. of India,* P. W. DEPT., *to the Secretary to the Government of Bombay, P. W. Dept., Railway Branch.*

Arrange at once for completion of survey for Railway from Carwar to Hooblee or other suitable place to be carried out under Bombay Government. Works to be suited to a narrow gauge.

This arranged in communication with Governor of Bombay.

Referring to my telegram as per margin of the 3rd instant, and to your letter No. 2173, dated the 18th November 1869, and Secretary of State's despatch to the Government of Bombay, No. 47 of the 4th idem, I am directed to state that, under the present circumstances of the case, the Government of India considers it best that the Government of Bombay should at once order the commencement of the surveys it thinks necessary to complete the information which is required to admit of a final conclusion being come to on the location of the line of Railway from Carwar towards Hooblee.

* * * * * *

4. I am to add that the Government of India has very little doubt that this line should be on a narrow gauge, and the survey should, therefore, contemplate such a line, and be suited to the narrower formation which would in that case be sufficient, and the sharper curves which with the use of bogie trucks may be adopted. The Government of India would further be disposed to regard a ruling gradient of 1 in 40 as quite sufficiently good for locomotive power, and the question of adopting steep inclines with fixed engines at the Ghâts should be carefully considered as suggested by Colonel Trevor. A very large traffic can certainly be worked in this way without difficulty. It is supposed that the heavy traffic will chiefly be down the incline, so that the objection to their being somewhat steep is much lessened.

5. The Government of India considers, on the information now before it, that the system of Railways in the southern portions of the Deccan, extending even to Bangalore, should all be on a narrow gauge; and having in view the eventual development of such a system of lines, it seems desirable to locate the Ghât section in the way likely to be most suitable and convenient for the whole system rather than for any mere communication to Hooblee, or any other specific locality. The Engineers should therefore generally consider, in connexion with the present enquiry, what might probably be the direction of such lines in the vicinity of the junction at Hooblee or elsewhere.

6. It should be borne in mind that the first essential in the preparation of this project is that it shall be shown to be financially successful. If the goods likely to be carried at the rates that could properly be charged are not likely to cover the necessary outlay and interest on capital in a reasonable time, the Government of India could not assent to the prosecution of the work at present. There can be little doubt that a far better prospect of financial success will be obtained by a narrow gauge line than a broad one in this case. Under any circumstances, however, the works both on the Ghât and on the lines in the Deccan leading to it will be heavy, and the cost of a narrow gauge line will probably be much less than that of a broad gauge: Provided the system of narrow gauge lines is extended, as the Government of India has no doubt it should be, into the cotton-producing districts, for which Carwar is to be the outlet, the question of break of gauge will not in practice arise as regards the essential traffic to be dealt with.

7. On the whole, the Government of India is disposed to assent to the views indicatad in paras. 17 and 35 of Colonel Trevor's Report on the subject of the line best calculated to serve the interests of the cotton trade, and on the question of hauling the traffic over the Canara Ghâts by means of fixed engines;

and to regard with favour Major Goodfellow's proposal for carrying the line by the south, instead of the north bank of the Gungavelly River, the requirements of the Hooblee and Dharwar being met by a transverse line of Railway to the north, which might be eventually extended to Belgaum, Kolapoor and Sattara, so as to join the Great Indian Peninsula Railway at some suitable point east of Poona. The line from Bunkapoor towards Guduk might be made to serve for a junction with Bellary, and a line to the south from Bunkapoor could connect the Carwar Line with Mysore.

8. Colonel Trevor's conclusions in para. 41 of his Report that the line from Sholapoor to Bunkapoor would be a more remunerative undertaking for Government, and more advantageous to the general public, but would not be as beneficial to the cotton interest as a Railway from the cotton districts to Carwar, do not seem to be based on a sufficiently large view of the question. No doubt if the only question were a single line to join Hooblee or Bunkapoor with the sea on one side, and the Great Indian Peninsula Railway at Sholapoor on the other, the conclusion of Colonel Trevor that the latter is preferable in view of the general convenience of the community, irrespective of the cotton trade, may be sustained. But it does not seem right to the Government of India to deal with the question in this partial manner, and the future extension of lines in connexion with the approach to the harbour of Carwar is an essential consideration.

9. Having overcome the expected difficulties of the Ghât, it is manifest that a new highway for the export by sea of all produce from the centre of the Indian Peninsula is given, and it is in this light that the new line of Railway should be chiefly viewed, and not as mere local convenience.

10. In conclusion, I am directed to communicate for information copy of a memorandum, in which are embodied the general views of the Government of India on the subject of the character of the new lines of Railway to be carried out by the State.

No. 1586, dated 5th December, 1870.

From—Colonel M. K. KENNEDY, R. E., *Secy. to the Govt. of Bombay, Railway Dept.,*

To—The Offg. Secretary to the Government of India, P. W. DEPT.

With reference to your No. 100 of the 17th January last, I am directed to submit, for the information of the Government of India, the result of last season's work on the location of the Carwar Railway, and of the conclusions which have been arrived at therefrom by this Government. The operations of the survey parties were principally confined to the endeavour to obtain a better line than Mr. Buchanan's by the Arbyle Ghât route, and to obtain a new line by the Wuddy Ghât, as suggested in para. 7 of letter from the Government of India under reply.

2. Mr. Shaw also examined the Kyga Ghât, and country below the Barbully ; but, finding the country above and below the former would require heavier works than by the Arbyle route, that in the latter there would be a very difficult ascent to make, and that in both cases the line would run into Carwar in a most inconvenient manner, did not consider it worthwhile to prosecute the surveys of these passes. In this conclusion this Government concur.

3. On the Arbyle Line the trace below the Ghât has been much improved. The principal point to ascertain, however, was the respective merits of the Arbyle and Wuddy Ghâts, and the following data have been obtained, from which a comparison can be made :—

	ARBYLE GHAT.		WUDDY.
	M. Chs.		M. Chs.
Total length is	9 48	...	10 54
Rise of	...1,291 feet	..	1,432 feet.
Average grade	... 1 in 39	...	1 in 39

		Chs.	L.		Chs.	L.
Gradients...	1 in 30	173	36	...	134	0
	1 in 31	...	...	...	128	75
	1 in 32	...	...	...	38	50
	1 in 33	110	5	...	...	...
	1 in 35	254	20	...	260	35
	1 in 38	...	...	...	92	65
	1 in 39	...	...	...	52	40
	1 in 40	42	35	...	...	...
	1 in 50	17	10	...	...	...
	1 in 60	2	0	...	...	...
	1 in 70	109	25	...	...	...
	1 in 104	...	...	...	62	0
	Level	46	27	...	26	55
	1 in 431·20	...	...	...	58	80

The respective length of grades, therefore, of 1 in 40, and under, are on Arbyle 580 chains, Wuddy 707 chains.

The largest continuous heavy grade of 1 in 35, and under, is on—

	Arbyle.		Wuddy.
	222 Chs.		492 Chs.
Earth-work ...	In favor of	...	...
Ballast ...			
Retaining walls ...			
Permanent Way ...			
Bridges and Culverts			
Rock-cutting ...	...	...	In favor of
Tunnelling ...			
Viaducts ...	None	...	1 Gungawully.
Principal Bridges at 10 feet and over are ...	Five 10 feet.	...	Ten 10 feet.
	One 20 „	...	Two 15 „ semi.
	Two 30 „ semi	...	Three 40 „
	...	...	One 30 „
	...	...	One 50 „
	One 60 „ G.	...	One 60 „
Total running feet of waterway, including culverts (not Gungawully) ...	473	...	628

4. Accepting Mr. Shaw's quantities on the two Ghâts, but adopting higher rates in some instances than those given by him, the respective cost will be as follows :—

Arbyle.

	Rs.
975,908 C. yds. Earth-work, 9¼ as...	5,64,194
9 M. 48 chains Ballast, Rs. 7,000 ...	67,200
Bridges, Culverts	2,06,295
16,119 Cubic yards Rock-cutting, Rs. 2-12-0	44,327
2,046 L. yds. Retaining walls, Rs. 50	1,02,300
9 Miles 48 chains Permanent way, Rs. 20,000	1,92,000
88 L. yds. Tunnel, Rs. 274 ...	24,112
Total ...	12,00,428
Add 10 per cent. Contingencies ..	1,20,042
	13,20,470

Wuddy.

	Rs.
1,029,356 C. yds. Earth-work, at 9¼ as....	5,93,840
10 M. 54 Chs. Ballast, at Rs. 7,000	74,725
Bridges, Culverts	4,18,100
Laterite, 24,248, at Re. 1 ...	24,248
2,640 L. yds. Retaining walls, at Rs. 50 .. .	1,32,000
10 M. 54 chains Permanent way, at Rs. 20,000	2,13,500
Gungawully, 10 spans of 90 feet, at Rs. 400 a running foot ...	3,60,000
Total ...	18,16,413
Add 10 per cent. Contingencies ...	1,81,641
	19,98,054
	13,20,470
Difference in favor of Arbyle ...	6,77,584

Say, with extra length of fencing, side ditches, &c., 7 lâkhs.

5. The principal points that were urged in favor of the Wuddy over the Arbyle were as follows:—

1st.—That it would probably prove more healthy.

2nd.—That an easier and cheaper line would be obtained.

3rd.—That it would be preferable for the cotton trade to take the line to Guduk *viâ* Sirci and Bunkapoor, than *viâ* Yellapoor and Hooblee.

6. With regard to the 1st point, Mr. Shaw reports that—

"At the conclusion of the Wuddy Ghât survey on the 12th June, out of a survey party of 7 Europeans and 3 Natives, 6 Europeans and 2 Natives were sick, and the coolies also suffered severely."

7. With regard to the 2nd point, actual survey has shown that an easier and cheaper line is obtainable by the Arbyle Line, which also avoids an expensive crossing over the Gungawully River, and has the advantage of a made road in close proximity the whole way.

8 With regard to the 3rd point, the Government of India having declared that the line to Carwar down the Ghât was to be regarded not as a local convenience, but as an outlet to a new seaport of the products of the centre of the Indian Peninsula, and having also stated that lines are to branch off from it to the north to Belgaum, Kolapoor, &c., to the south to Bangalore, and to the coast to Bellary, it is obviously desirable that a large centre of trade like Hooblee should be selected as the converging point of these several lines, instead of a small village like Bunkapoor. A line from Bunkapoor to Guduk would run for half its length through Native States, while a line from Hooblee to that town would pass exclusively through British territory; and it does not appear that the former, as regards the cotton traffic, would have any advantage over the latter.

9. The above points having been taken into consideration, this Government have finally determined in favor of the Arbyle Ghât route, and Mr. Shaw has been directed to complete the survey from Carwar to Guduk, laying out the line between Yellapoor and Hooblee, with a view to a branch to Bunkapoor.

10. The result of the changes on the Arbyle Ghât route may be summed up as follows:—

1st.—The length of the Railway has been increased from 55½ to 61¼ miles.

2nd—The ruling gradient on the Ghât is now 1 in 30, instead of 1 in 17.

3rd.—The ruling gradient on the remainder of the line has been lowered from 1 in 60 to 1 in 85.

4th.—The curves have been sharpened from a minimum radius of 12 to 4½ chains.

5th.—The length of the tunnelling has been reduced from 3,019 to 398 lineal yards.

6th.—The average depth of earth-work is now 9, instead of 10½ feet.

7th.—The cost of carrying out the work is reduced by about 10 per cent.

11. The mileage cost of a 3 feet 6 inch gauge Railway, with curves of minimum radius of 4½ chains, as far as it can now be arrived at, will probably be £10,000. It is probable that this average may be still further reduced by a reduction of the gauge to 2 feet 9 inches, by reducing the curves to a minimum

of 3 chains, and by the extensions proposed over the easier country above the Ghâts.

12. In para. 25 of Colonel Trevor's printed Report, the net profits are calculated at Rs. 6,000 per mile, without taking into account the indirect profits alluded to in his para. 26. It is therefore considered that the financial prospects of the line are sufficiently encouraging to render the active prosecution and completion of the survey both advisable and important.

No. 68 R, dated 13th January, 1871.

From—MAJOR E. C. S. WILLIAMS, R. E., *Depy. Secy. to the Govt. of India*, P. W. DEPT.,

To—*The Secy. to the Govt. of Bombay, P. W. Dept., Railway Branch.*

I am directed to acknowledge the receipt of your letter No. 1586, dated the 5th December last, summarising the results of the last season's surveys of the alternative routes for the Railway from Carwar to the Deccan near Dharwar, and intimating that the Government of Bombay prefer the Arbyle Ghât route, and have issued instructions for the completion of the survey from Carwar to Guduk, the line between Yellapoor and Hooblee being laid out with a view to a branch to Bunkapoor.

2. The previous Reports submitted to the Government of India have little room for doubt that Hooblee with its 50,000 inhabitants, probably the most populous town in the Deccan south of Poona, and the centre of a large and valuable trade, should be on any line of Railway constructed in this District. Dharwar with its 30,000 inhabitants also has strong, though secondary, claims. Bunkapoor is a large village, but a place of no trade. The best New Orleans cotton is grown in its vicinity, but the growers find their market at Coompta and not at Bunkapoor, which, equally with Hooblee and Dharwar, is on the margin of the cotton-field. Some extension into the heart of the cotton-field, perhaps to Guduk, may, therefore, be proper, but the alignment of an eastern extension should not be made without reference to a future connection with the Madras Railway system.

3. The North and South Line of the Southern Mahratta Railway will probably pass from Mysore through Bunkapoor, Hooblee and Dharwar. Wherever, then, the point of junction with the Carwar Line may be, Bunkapoor, as well as Hooblee, will, sooner or later, be included within the Railway system, and it is important that the least amount of line in the aggregate shall be constructed. In this view, the minor proposal of the Bombay Government to deflect towards Turrus the line between Yellapoor and Hooblee commends itself for adoption as an advantageous deviation from the direct line *viâ* the Arbyle Ghât, the general conclusion of the Bombay Government in favour of which is accepted by the Governor General in Council, in so far as the information placed before the Government of India allows of an independent judgment of the merits of the two lines.

4. The question as to the method of working by a fixed incline and what Ghât is best suited for that, is not touched upon, but the ascent to the top of the Wuddy is 141 feet higher than to the summit of the Arbyle Ghât. The former is upwards of 1 mile longer, and has 1½ miles more of gradients under ⅙. The terminus inland, whether Bunkapoor or Hooblee, is, however, considerably higher than the summit of either Ghât, so that this concentration of ascent by the Wuddy Ghât might, other things being equal, prove an advantage. The Government of India would wish to see the sections last run by the Arbyle and Wuddy Ghâts, the former *viâ* Yellapoor, the latter *viâ* Sirci and Bunkapoor, and I am directed to request that they may be forwarded.

GOVERNMENT

PUBLIC WORKS

IRRIGATION OPERA

Comparative Statement of Irrigation and Rainfall for Years

Zillahs	Population.	Area in acres	Cultivated area in Acres.	AREAS IRRI					
				Khuree, 1869-70.			Rubbee, 1869-70.		
				Total acres.	In comparison with 1868-69.		Total acres	In comparison wit 1868-69.	
					Increase	Decrease		Increase	Decrease.
1	2	3	4	5	6	7	8	9	10
Umballa ...	1,035,488	1,681,825	953,029	5,776	..	613	5,591	...	5,637
Kurnaul	610,987	1,505,171	652,968	63,565	11,585	...	70,416	...	13,684
Delhi	608,850	785,486	508,645	60,009	11,326	...	66,394	...	2,475
Rohtuck	536,959	1,166,855	907,423	47,346	2,398	..	49,915	2,476	...
Hissar	484,681	2,265,428	1,350,319	36,637	5,652	...	40,918	...	750
Jheend	...	..	...	20,812	5,406	...	28,306	...	2,108
Bikaneer	...		...	290	42	...	539	419	
Total Western Jumna Canal	3,276,965	7,404,765	4,372,384	234,465	36,409	613	262,079	2,925	29,0
Goordaspore .	655,362	858,570	673,818	41,927	24,201	..	22,401	...	19,077
Umritsur ...	1,083,514	998,351	664,219	40,813	...	3,134	51,365	...	42,908
Lahore	788,902	2,334,225	985,888	32,785	8,938	...	44,637	...	33,927
Total Baree Doab Canal	2,527,778	4,191,146	2,323,955	115,525	33,139	3,134	118,403	...	95,912
Total Perennial Canals	5,804,743	11,595,911	6,696,339	349,990	69,548	3,747	380,482	2,925	124,966
Delhi and Goorgaon Works and Inundation Canals.									
Delhi	As given above.			426	...	24	2,906	1,208	...
Goorgaon	696,046	1,290,158	976,475	1,153	581	...	5,261	4,877	...
Lahore	As given above.			2,655	1,663	...	3,992	3,736	...
Montgomery ...	359,437	3,569,746	538,240	78,436	37,259	...	63,713	39,554	...
Mooltan	471,509	3,764,326	500,526	157,504	14,656	...	85,589	28,975	...
Derah Ghazee Khan ..	308,840	1,484,382	234,968	124,888	39,400	...	31,426	9,754	...
Total Delhi and Goorgaon and Inundation Canals	1,835,832	10,108,612	2 250,209	365,062	93,559	24	192,887	88,104	...
GRAND TOTAL ...	7,640,595	21,704,523	8,946,548	715,052	163,097	3,771	573,369	91,029	124,966

Camp Chupper,
The 5th December 1870.

OF INDIA.

DEPARTMENT.

VIONS OF 1869-70.

1868-69 *and* 1869-70 *in Canal Districts of the Punjab.*

GATED.				RAINFALL.			
WHOLE YEAR 1869-70.			PERCENTAGE OF INCREASE OR DECREASE IN 1869-70.	1868-69.	1869-70.	PERCENTAGE OF DECREASE IN 1870.	REMARKS.
Total acres.	In comparison with 1868-69. Increase.	In comparison with 1868-69. Decrease.					
11	12	13	14	15	16	17	18
11,367	...	6,250	35·5	31·5	24·0	23·8	The increase of irrigation on the Western Jumna Canal is 9,667 acres, and is due to a very large khurreef crop.
133,981	...	2,099	1·5	16·3	19 0		
126,403	8,851	...	7·5	24·2	21·8	9·9	The decrease on the Baree Doab Canal of 65,907 acres is due to the closure of the canal for emergent repairs from 19th September to 19th October, and also to the assessment of the water advantage-rate, a rate imperfectly understood by the cultivators.
97,261	4,874	...	5·3	10·2	18·7		
77,555	902	...	1·2	8·7	10·7		
49,148	2,898	...	6·3				
829	491	...	145·3				
496,544	18,016	8,349	2				
64,328	5,124	...	9	32·8	27·2	17·1	
92,178	...	46,042	33	17·9	25·1		
77,422	...	24,989	24	13·9	31·2		
233,928	5,124	71,031	22				
730,472	23,140	79,380					
3,332	1,184	...	55·1	24·2	21·8	9·9	The very great increase in the area irrigated by the Inundation Canals, *viz.*, 181,639 acres, is principally due to a favourable season, which permitted the canals to be kept flowing to a much later date than is usual, and also to the fact that the supply in 1868-69 failed at an unusually early date.
6,414	5,458	...	571	11·4	24·0		
6,647	5,399						
142,149	76,813	...	117·57	9·9	11·1		Combining the irrigation from all sources, we obtain net increase 125,399 acres.
243,093	43,631	...	22	8·6	4·1	52·3	
156,314	49,154	...	45 87	7 1	6·47	9	
557,949	181,639	...					
1,288,421	204,779	79,380					

W. BROADFOOT, *Lieutenant, R, E.,*
Asst. Secy. to the Govt. of Punjab, P. W. Dept.,
Irrigation Branch.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

COMPARATIVE STATEMENT OF IRRIGATION AND RAINFALL FOR THE YEARS 1868-69 AND 1869-70 IN CANAL DISTRICTS OF THE N. W. PROVINCES.

No. 2293I, dated 19th December 1870.

OBSERVATIONS—By the Government of the North-Western Provinces.

Read—

Annual Statement A No. 2—Comparative Statement of Irrigation and Rainfall for the years 1868-69 and 1869-70 in Canal Districts of the North-West Provinces.

OBSERVATIONS.—The area irrigated in the khurreef harvest was shown in Resolution No. 1338I. of 26th July, to be 16,299 acres more than in the unprecedented khurreef of 1868-69.

But the rubbee irrigation was so unfavourable that the total area irrigated in the whole year, amounting to 1,088,832 acres, is 353,086 acres less than in last year.

This is accounted for by the season having been very favourable for rubbee cultivation without artificial irrigation. The Statement A. 2. published in the *North-Western Provinces Gazette* of the 24th August last shows that the September rainfall which moistens the soil for sowing, and which was wholly wanting in 1868, was fairly distributed and generally in abundance in 1869 in the irrigated districts of the North-Western Provinces; whilst a plentiful and universal downpour in the month of March brought the cereals to maturity without need of canal water. In wheat alone the falling off was 214,333 acres.

Yet the revenue, which was estimated at Rs. 30,29,617 in 1868-69 is assessed at Rs. 25,70,815 in the following year, so that the diminution of revenue earned in 1869-70 will be but 16 per cent. less than that of 1868-69, although the area irrigated was 24 per cent. less.

This result is presumptive of the advantages of canal-irrigation even in a year of plentiful rain; and the steady increase of the more valuable staples, exhibited in the review of khurreef operations,* bears testimony to a corresponding advance in the prosperity of the country.

* Government, North-Western Provinces, Irrigation Branch, Resolution No. 1338I. of 26th July 1870

Large as is the fallings-off from 1868-69, there is an increase of 10 per cent on the area of 1866-67 (983,389 acres), which is the maximum previous to 1868-69.

In the interval no new canals have been completed, and the expansion of the benefits of canal-irrigation is due only to a fuller development of the existing works and to progressive management.

ANNUAL STATEMENT A. No. 2.

Comparative Statement of Irrigation and Rainfall for the Years 1868-69 *and* 1869-70 *in Canal Districts of the North-West Provinces.*

ZILLAH.	AREA IN ACRES.	CULTIVATED AREA IN ACRES.	AREAS IRRIGATED.										RAINFALL.				
			FUSL KHUREEF, 1869-70.			FUSL RUBBEE, 1869-70.			WHOLE YEAR, 1869-70.			Percentage of Decrease in 1869-70.	1868-69.	1869-70.	Percentage of Increase in 1869-70	Percentage of Decrease in 1869-70.	REMARKS.
			TOTAL ACRES.	In Comparison with 1868-69. Increase.	In Comparison with 1868-69. Decrease	TOTAL ACRES.	In Comparison with 1868-69. Increase.	In Comparison with 1868-69. Decrease.	TOTAL ACRES.	In Comparison with 1868-69. Increase.	In Comparison with 1868-69. Decrease.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Saharunpore ...	1,425,825	10,01,518	58,454	9,212	...	48,855	...	55,776	107,309	...	46,564	30·2	26·0	20·8	..	20	
Moozuffernuggur	1,054,065	703,549	74,127	10,739	..	72,390	...	64,068	146,517	...	53,329	26·6	18·0	29·7	65	...	
Meerut ...	1,511,661	1,082,196	113,037	6,124	..	143,958	...	60,747	256,995	...	54,623	17·4	16·8	17·8	7	...	
Bool ndshuhur ...	1,221 373	823,004	64,390	18,747	...	69,023	...	4,243	133,413	...	25,496	16·0	14·6	22·4	53	...	
Allygurh ...	1,190,118	932,640	55.989	9,757	...	59,948	...	22,909	115,937	...	13,152	10 1	11·0	25·9	135	...	
Muttra ...	1,032.021	831,124	7,689	...	980	10,942	...	3,705	18,631	...	4,685	20·1	15·2	20·7	36	...	
Agra ...	1,199.027	886,774	587	...	225	845	...	185	1,432	...	410	22·2	20·9	29·6	42	...	
Etah ..	89[illegible],838	585,830	12,041	...	244	17,755	...	5,712	29,796	...	5,956	16 5	11·9	26·9	126	...	
Mynpoory ..	1,066,534	576,615	17,583	...	14,396	39,123	...	28,087	56,706	...	42,483	42·8	12·9	35·6	98	...	
Futtegurh ...	1,084,399	674,034	11,102	...	3,194	12,812	...	17,298	23,914	...	20,492	46 2	15·3	34·3	124	...	
Etawah ...	1,044,323	572,221	16,847	...	16,235	38,437	...	16,976	55,284	...	33,211	37·5	18·1	41·1	127	...	
Cawnpore ...	1,514,343	855,663	28,420	...	5,446	56,305	...	15,994	84,725	...	21,440	20·1	11·5	35·0	205	...	
Dehra Doon ...	653,271	86,657	4.246	101	...	6,182	...	3,896	10,128	...	3,795	26·6	52·5	85·1	62	...	
Bijnour ...	1,204.659	685,026	1,057	785	...	316	...	2,464	1,373	...	1,679	55·0	26·1	33·7	29	...	
Terai ...	469,760	91,735	2,986		636	1,398	...	3,321	4,384	...	3,957	47·0	35·2	47·2	34	...	
Bareilly ...	1,518,579	1,084,290	31,646	2,377	...	9,402	...	23,741	41,048	...	21,414	34 2	28·4	43·2	52	...	
Jhansie ...	1,029,295	504,575	15	...	87	86	70	...	101	...	17	14·4	14·8	52·2	253	...	
Humeerpore ...	1,464,641	783,987	197	...	135	642	...	248	839	...	383	31·3	18·0	38·5	114	..	
TOTAL ..	20,582,542	12,760,938	500,413	57,792	41,578	588,419	70	3,69,370	1,088,832	...	853,086	...	...	...	...	...	

W. G. ROSS, *Lieut., R.E.,*

Asst. to Chief Engr., Irrigation Works, N. W. P.

GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 13th January 1871.

PRESENT:

His Excellency the Viceroy and Governor General of India, K. P., G. M. S. I., *presiding*.
The Hon'ble John Strachey.
The Hon'ble Sir Richard Temple, K. C. S. I.
The Hon'ble J. Fitzjames Stephen, Q. C.
The Hon'ble B. H. Ellis.
Major General the Hon'ble H. W. Norman, C. B.
Colonel the Hon'ble R. Strachey.
The Hon'ble F. S. Chapman.
The Hon'ble J. R Bullen Smith.
The Hon'ble F. R. Cockerell.
The Hon'ble J. F. D. Inglis.
The Hon'ble D. Cowie.
The Hon'ble W. Robinson, C. S. I.

CATTLE TRESPASS BILL.

The Hon'ble MR. COCKERELL moved that the report of the Select Committee on the Bill to consolidate the law relating to Cattle Trespass be taken into consideration. He said that the amendments proposed by the Select Committee related almost entirely to matters of detail, and were chiefly in the direction of giving a greater latitude to the action of the local authorities in the working of the Act by relaxing the somewhat minute restrictions of the existing law in regard to such matters as the authority under which, and the places where, pounds may be established; the persons to whom the fact of impounded cattle remaining unclaimed should be reported; the manner in which such cattle should be disposed of; the determination of the place at which, and the persons by whom, the sale of cattle should be held, and the mode of transmitting to the Magistrate the proceeds of such sale; and, lastly, the persons by whom trespassing cattle may be conveyed to, or taken out of, a pound.

The grounds on which the amended provisions of the Bill in regard to these matters rested were so obvious as to need no further comment. He (MR. COCKERELL) passed on therefore to notice the other proposed changes.

As the law now stood, police officers were under an obligation to aid in the seizure of trespassing cattle whenever they might be required by the seizer to render such assistance. The want of some restriction in this matter had been found to lead to great abuse in the indiscriminate employment of the police in the conveyance of seized cattle to the pound. The intention of the law obviously was simply to prevent a breach of the peace resulting from resistance to attempted seizures, or attempts to rescue cattle which had been seized, whilst they were being conveyed to the pound. In the amended Bill (section 10) compliance with requisitions for the aid of the police was limited to the above contingency.

As the postponement of the sale of impounded cattle, the owner of which had brought a complaint before the Magistrate alleging the illegality of their seizure, and on that account declined to pay the fines and expenses incurred, frequently caused the feeding charges resulting from the protracted detention

of the cattle to exceed the amount recoverable by their sale, it had been thought expedient to provide (section 15) that the cattle might be released on the deposit, pending the decision of the Magistrate on the owner's complaint, of the amount due on account of the fine and other charges.

In the event of the owner refusing or neglecting to make the required deposit, the cattle would be dealt with as if they were unclaimed.

The appropriation of surplus fines and unclaimed proceeds of the sale of impounded cattle was, by the present law, limited to expenditure on the construction of roads and bridges and works of a *like* nature. This restriction had been found to work inconveniently, and rested upon no intelligible principle: it was now proposed to allow the application of funds derived from this source to any purpose of public utility.

The word "forcibly," which occurred in the corresponding provision of the existing law, had been omitted from the second clause of section 24 of the amended Bill. It had been represented that the release of seized cattle was more frequently effected by stratagem than by force, and it was thought expedient that any form of rescue should be made a criminal offence. At the same time, to prevent this alteration of the law working harshly in any case, it was provided that, in order to constitute the offence of "rescue," there must be some person in charge of the seized cattle, doing some overt act in furtherance of the object of the seizure.

Section 27 of the amended Bill, which provided for the punishment of a pound-keeper convicted of dereliction of duty with fine which might amount to fifty rupees, was new. There was no corresponding provision in the existing law. Elsewhere in the Bill the pound-keeper was declared to be a public servant within the meaning of the Penal Code, and was thus made punishable under the general law for any graver offence in connection with his office; but it was thought desirable that there should be some means of awarding punishment, other than dismissal, for such acts or omissions as were specified in this section, and especially for neglect to take proper care of cattle committed to his charge. At present, the only remedy that the owner had in such cases was a suit against the pound-keeper in the Civil Court, a remedy which was, for obvious reasons, insufficient and unsuited to the circumstances of the case.

There were other minor amendments which called for no special remarks.

It had been suggested that the provisions of section 26, which made punishable the negligently suffering damage to be caused by the trespass of pigs, should be extended so as to include the case of other trespassing cattle.

The Committee, after a careful consideration of the matter, had not adopted this proposal. Section 26 was thought to involve a wrong principle, the operation of which should not be extended. There were peculiar difficulties in the way of seizing and conveying pigs to a pound, and it was probably this consideration which led to the original enactment of the special provision of the law in regard to them, and the omission to include them in the list of animals in respect of which a pound-fine was leviable. The injury sustained in such cases was a civil injury, properly referrible, for the purpose of obtaining redress, to the Civil Court and not to the Magistrate; for the act or omission by which such injury was caused was quite compatible with the exercise of good faith, and ought not, therefore, to be dealt with as a criminal offence. It might be said that the fine inflicted in such cases was to be regarded simply as an award of damages; but in that case the Civil Court was the fittest place for the adjudication of the questions which had to be considered in determining such award.

The Motion was put and agreed to.

The Hon'ble MR. COCKERELL also moved that the Bill as amended be passed.

The Motion was put and agreed to.

PRISONS' ACT EXTENSION (COORG) BILL.

The Hon'ble MR. CHAPMAN moved that the Bill to extend the Prisons' Act, 1870, to Coorg, be taken into consideration.

The Motion was put and agreed to.

The Hon'ble MR. CHAPMAN also moved that, in the last line, for 'January' the word 'February' be substituted.

The Motion was put and agreed to.

The Hon'ble MR. CHAPMAN then moved that the Bill as amended be passed.

The Motion was put and agreed to.

CUSTOMS DUTIES BILL.

The Hon'ble SIR RICHARD TEMPLE introduced the Bill to amend the law relating to Customs Duties, and moved that it be referred to a Select Committee with instructions to report in two months. He said that this Bill was in the main a consolidation measure, but the opportunity had been taken to introduce one or two amendments in procedure. As the Statement of Objects and Reasons was before the Council, he would not take up the time of the Council in explaining what the amendments were. He trusted that the Bill would be considered in Committee and passed in time for its introduction in the Budget.

The Motion was put and agreed to.

PAPER CURRENCY BILL.

The Hon'ble SIR RICHARD TEMPLE also presented the report of the Select Committee on the Bill to consolidate and amend the law relating to the Government Paper Currency. He said:—"My Lord,—Although it is not altogether usual, when presenting the report of a Select Committee to the Council, to make any general observations, yet as it is desirable that full time should be given to the Council to consider all that may be said in regard to the Bill, I beg your Lordship's permission to state what I have to say upon this occasion. This Bill, as the Council knows, was originally a consolidation measure, but ultimately, as it passed through Committee, a clause has been inserted, with the sanction of the Executive Government, to enable us to issue Notes of lower denominations than have been hitherto adopted. It is this point to which I wish particularly to advert on this occasion. My hon'ble friends Mr. Bullen Smith and Mr. Cowie will recollect that, on the last occasion when the Bill was before the Council, they made certain very appropriate observations, and I told them then that these very points had been for a long time under the consideration of the Government of India in the Financial Department, and that before the Bill passed through Committee, I hoped to be in a position to state what the Government of India have to say upon this important question. I now beg your Lordship's permission (for the satisfaction of my hon'ble friends and this Council generally, and the public who may be concerned in the matter) to redeem that promise. I will divide my observations into two parts—first, the reasons why we propose to have five-rupee Notes, and secondly, the measures we are resolved to adopt in the executive department for facilitating the cashing of these Notes in particular, and of the Currency Notes in general.

Now, as regards the five-rupee Notes, it will be in the recollection of the Council that this is a matter which has excited a good deal of discussion, and upon which authorities have very much differed. This is by no means the first time that the question has been brought before this Council. I will give the history of the measure, if I may be allowed to recapitulate the proposals that have from time to time been made. First, Mr. Wilson proposed to have five-rupee Notes; afterwards, in Mr. Laing's time, the Council of that day were of opinion that Notes should not be issued of a lower denomination than twenty rupees. After that, when the Committee's report was brought before the

Government of India, the then Government determined to have ten-rupee Notes as the lowest denomination. When this decision of the Government reached the Secretary of State, Sir Charles Wood (who as the Council knows was not only Secretary of State, but one of the greatest living authorities on matters of currency) remarked that it would have been much better to have accepted Mr. Wilson's proposal for the five-rupee Note. However, the Government of India adhered to its decision to have ten-rupee Notes as the lowest denomination, and at last Sir Charles Wood, when reviewing this decision, did not think fit to interfere with the determination of the Government of India, but said that he would allow ten-rupee Notes to stand as the limit, but regretted the decision regarding the exclusion of five-rupee Notes. That, then, was the history of the transaction at the time; and from that time to this, as the Council knows, there has been no Note of a lower denomination than ten rupees.

In order that the Council may be in possession of the views of such eminent authorities as Mr. Wilson and Sir C. Wood, I will read a few sentences which explain their opinions. Mr. Wilson stated in 1859:—

'In the first instance I would propose to begin with Notes of the denomination of 5, 10, 20, 50, 100, and 500 Rupees. The effect of these denominations would be that remittances would be made in the larger Notes, and exchanged for daily use, not in coin, as would be the case if there existed Notes only of a high denomination, but into Notes of the lower denominations. All payments below five Rupees, and fractional payments above, would be made in silver and copper.'

Afterwards, in a speech before this very Council, he developed his opinions in this form:—

'Then, Sir, we have next to consider what ought to be the denomination of the Notes so issued. This is a subject upon which much difference exists, both in opinion and in practice, and it will be obvious that it can only be properly determined by a reference to the character of the transactions of a nation, whether, as a rule, they represent very small and minute sums, or whether they represent generally larger sums. In England, the lowest denomination of Notes is £5; in Scotland and in Ireland it is £1; in France it is 100 francs; in the United States it is one dollar or about 4*s.* 2*d.*; in some of the North American Colonies one-dollar Notes freely circulate; throughout Germany the Thaler Note, of value little more than 3*s.*, is the most common circulation; in Mauritius the circulation consists of Notes of five Rupees or 10*s.* and upwards; in Ceylon the Notes are of 10*s.* and upwards; formerly they were of 5*s.*, and by a report on the subject which I recently received from the able and accomplished Governor of that Colony, Sir Henry Ward, it appears that the suppression of Notes of that denomination had been attended with inconvenience to the planters and others, of which complaint had been made.'

That was Mr. Wilson's opinion.

Sir Charles Wood, in the course of the communications which I have already alluded to, remarked as follows:—

'In regard to the amount for which the Notes are to be issued, I am of opinion that raising the lowest denomination from five to ten Rupees is unadvisable; it is not with a view to deriving profit from the issue of Notes, or that they contemplate the withdrawal from India of the silver which is in the country, either in the shape of coin or otherwise, that the Government have introduced this measure. Their main object is to substitute an economical and convenient currency as far as the people will adopt it for the more expensive, and, from its bulk, inconvenient, circulation of silver.

'The sums required for payment of wages, or for the ordinary purchases made by the mass of the population in India, must, in each instance, be infinitely smaller than the sums required for similar purposes in this country.

In England, however, the value of the lowest coin above silver coin for change, and the denomination of the lowest Note in Scotland and Ireland, is a pound. Your proposal is to have no Note in India of a lower denomination than ten Rupees, which is equal to a pound.

'The same reasons which fixed the amount for this country would, when applied to the circumstances of India, clearly point out that the minimum denomination of Note beyond small coin should be lower than what is found necessary in this country, where the ordinary amount of small payments must necessarily be larger than in India.

'Unless Notes are issued for sums small enough to be used in making payments in ordinary transactions, the silver coin will not be displaced except for the small number of payments of higher amounts, and the benefit of the introduction of Paper Currency will be rendered comparatively trifling.

'I am of opinion, therefore, that the lowest denomination of Notes should be, as proposed by Mr. Wilson, of five Rupees. It is my desire that the Bill should in this respect be restored to its original form.'

Then, when the Government of India were not able to adopt this view and decided that a ten-rupee Note should be the lowest denomination of the Notes, Sir Charles Wood finally remarked:—

'In my financial despatch, dated the 2nd May last, No. 75, I conveyed to you generally the opinions of Her Majesty's Government on the subject of the Bill to provide for a Paper Currency, and I stated that, with the exceptions of the limitation of the denomination of the Notes to Rs. ten and upwards, which I considered should be lowered to Rs. five, and of the stipulation that the silver coin for which Notes might be demanded must be of full weight, thus excluding coins legally current, I had no alteration to suggest in the words of the Act, as the alterations in practice which I recommended were not inconsistent with its provisions.

'I regret to find that, as regards the first of those objections, the lowest denomination of Note has been fixed by the Act at Rs. ten. For the reasons stated in my despatch above referred to, it was my desire that the lowest denomination of Note should be Rs. five, and I see no reason to doubt that experience will prove that it would be expedient to use Notes of that amount.'

Thus the Council will observe that Sir Charles Wood then expressed the confident hope that experience would prove that it would be expedient to issue Notes of five Rupees. Now, as regards the experience which has been since had, I contend that it shows that Notes of the lowest denomination are the most popular. Next to Notes of the lowest denomination in popularity there come the Notes of the highest denomination. It is the medium Notes, or those which come between the highest and lowest denominations, that prove a comparative failure. The greatest increase however is in Notes of the lowest denomination. For instance, we had in 1864, 436,000 of the ten and twenty-rupee Notes in circulation. We have now close upon a million, that is more than 100 per cent. increase. And of the medium Notes, those of 50 and 100 Rupees, we had 186,000. We have now 280,000, that is an increase of only 60 per cent. As for the higher denominations, 500 and 1,000-rupee Notes, we then had 42,000. We have now got 76,000, which shows an increase of something less than 100 per cent.; that is, Notes of the lowest denomination have more than doubled, while medium Notes have only increased 60 per cent. and Notes of the highest have not quite doubled. But the more important test consists in the percentages which the different denominations bear to the total number of Notes, and the proportion which their value bears to the total value of the circulation. When we began in 1864, our lowest Notes were, in number, 66 per cent. of the total circulation. They are now 73 per cent. The medium Notes were 28 per cent.; they are now only 21 per cent. The highest denomination Notes were then 6 per cent.; they are still 6 per cent. and a fraction. So that the real increase in the circulation has been

solely and entirely, by that test, in the Notes of the lowest denominations. But take the value, which is another test. When we began, the lowest Notes were 10 per cent. of the value; they are now 12 per cent. The medium Notes were 25 per cent.; they have now gone down to 21. The highest Notes were 65 per cent.; they have gone up to 67. The material increase of 10 to 12 per cent., an increase of fully one-fifth, is in the lowest Notes, and in them alone has this increase been remarkable. Well, I submit that the inference from this is that people are more inclined to use Notes of the lowest denominations than Notes of any other. The Committee of 1861 voted against five-rupee Notes. I have no time here to criticise all the objections in detail; they apply nearly as much to ten and to twenty-rupee Notes as to five-rupee Notes; moreover, the Committee who voted so strongly against this measure objected even to ten-rupee Notes. They proposed to have notes not lower than twenty Rupees. They said that ten-rupee Notes would excite "suspicion and discontent" in the minds of the Natives of India.

The value of that opinion has been tested by experience, and most unquestionably their anticipations were erroneous in respect to ten-rupee Notes. I am confident that they would prove equally erroneous in respect to five-rupee Notes. Still, there have been objections made, sometimes with great authority, and repeated, I may observe, in several influential organs of Native opinion. The matter is of such importance that I may be allowed to notice these objections.

Now, the first objection, perhaps the most important, is that issuing these Notes would cause them to circulate among the poorer classes of the people, both in the Presidency towns and the interior of the country. The classes alluded to are, I believe, domestic and menial servants of all kinds, day-labourers, farm-labourers, in short the very important class designated under the name of "coolies" and small shop-keepers. Now, it must be remembered that the circulation of Notes is really for the most part confined to the Presidency towns, and these classes have in the Presidency towns very great facilities for cashing these Notes. But no doubt these Notes may, and I hope will, go far into the interior of the country, and sometimes even to the remote frontiers. But then we hold that it is practically impossible to force a paper circulation upon a reluctant people. The mercantile members of the Council will bear me out in that. Of course, Notes being legal tender, once an obligation has been incurred, once an article has been delivered, once a man has given his service as labourer or a servant, he must take the Notes in payment. But when he finds he has to pay a discount upon them, he will say "very well, I will quit and leave this employment." Every employer of labour knows that the employer cannot afford to break with his people. It is the same with domestic servants and small shop-keepers. If they find they are refused payment in coin, they may say, "we won't deal with you any more and will quit your service." Thus things will find their own level, and people will soon obtain their own remedy. There may be cases, perhaps, in which a labourer, having been long under an engagement, must take payment in these Notes. But such cases will be exceptional, and partly by the good sense of the employers who cannot afford to make their people discontented, and partly by the just measures adopted by the Government for affording facilities for the cashing of these Notes, the force of this objection will be mitigated and no special danger incurred.

The second objection which has been raised is that there is a liability to fraud by the issue of these Notes; it was supposed that there would be an increased circulation among a very ignorant population, and that they would be easily imposed upon. I do not think that there is much in that, for it must be known that our Notes are perhaps the best and most costly got up Notes in the world. Their workmanship is extremely good, their paper is most difficult of imitation, and though we have had many millions issued amongst a population at least as skilful in forgery as any other, the amount of forgery has been very little, and, since the issue of the new pattern, next to nothing.

The third objection is that the five-rupee Notes will find their way into the hands of the most ignorant classes of the population, who are the most readily frightened and most likely to make a run upon our currency offices for cash. Well, if these classes feel frightened, let them make a run upon our currency offices. We are always in a strong position with our large reserves of all kinds, and they are able to meet all such runs. If there is a demand for encashment, we can fully supply it. It will not do for a great Government like this to be afraid of issuing these Notes, because there is a probability of their being presented for encashment. That is an objection which could not be urged with propriety in this Council, or, if noticed, only noticed for refutation.

The fourth objection is that these Notes are not easily distinguishable by the ignorant people, and that they might not understand which is the five-rupee and which the ten-rupee Note. I do not myself see the force of the objection; but if there is any, there is an easy way in which it can be met, namely, by having a different Note; not a Note of a different paper or workmanship, but simply a Note of a different size. Our present Notes are very large; nothing is easier than to cut them down by one-third or one-half, and then people can instantly distinguish ten and five-rupee Notes. If that precaution were taken, the objection would not stand. So, for all these reasons, I contend that an experiment ought to be made, the experiment, namely, of issuing these Notes. We have certainly more eminent authority on our side than we have against us. We have Mr. Wilson and Sir C. Wood, and also Sir Bartle Frere, who, at the very time the Committee voted against the issue of these Notes, was the only man who stood up for them, and actually proposed an amendment for their legalization, which unfortunately was lost. I contend therefore that *primâ facie* the presumption, both by theory and practice, is that there should be Notes of a lower denomination than ten rupees. Truly the great peculiarity of India is that, though it is a large country, though it has a vast population, though its aggregate wealth is very considerable, yet the wealth of individuals is extremely small for the most part, and in general the transactions are very diminutive. What is the condition of the metallic currency? Half of the exchange work of the country is done by shells and extremely debased copper, and the remainder almost entirely by silver; gold coins are scarcely used as yet in this country. Precisely the same reasons apply to the paper currency. The Notes should be of an extremely low denomination, gradually rising to the high denomination. For all these reasons, I am sanguine that this Council will unanimously, or at least with a large majority, give me the authority required for the issue of a five-rupee Note.

There is a further point to which I would allude, namely, that we are prepared, if the public desire, to ask the Secretary of State to let us have these five-rupee Notes of a smaller size than the other Notes. There are questions of expense connected with this, which I think it would be interesting to explain to the Council. I would observe that this involves an extremely small expense. To give an idea of the cost of manufacture, I would explain that the Notes of our currency, according to the old pattern, cost three pies, or the quarter of an anna a piece, and on the new pattern, the cost is seven pies, or over one-half an anna, being more than double the cost of the former. Now, let us consider these rates of three and seven pies a piece as determining the cost of manufacture of our existing paper currency. Suppose we issue two millions of Notes (pieces) per annum, at three pie a piece, that would give about Rs. 30,000 a year, and at seven pies would give Rs. 70,000 a year, which is about what the cost now is. Now, suppose we were to manufacture the Notes of the lowest denomination at the cheap rate, we should have to pay Rs. 15,000 a year for a million of such Notes (pieces), and at seven pies, Rs. 35,000; so the Council will see that the matter of cost is really not very great; Rs. 10,000 or 18,000 might be lost or saved to the Department in a year, by extravagance or economy in the manufacture of Notes. I do not say that even this amount is to be despised. I only mention this because it is supposed by some that the cost of manufacture does make some important difference. But it really does not.

Reverting now to the general question, I apprehend that the Council generally, and the mercantile members in particular, will consider that if we are going to scatter Notes of five rupees broadcast all over the country, we ought to do something more than we have done to facilitate the cashing of Notes, and this brings me to the second part of my subject.

Now, in order to illustrate what we have done, I must for a few moments ask the Council to let me explain the position of our silver and security-reserves, respectively, in the Paper Currency Department. There is no doubt that greater facilities are really required in the interior of the country for cashing Notes. A variety of symptoms have pointed of late in this direction. In the first place it is to be remembered that our currency as regards the Presidency towns is not wholly owing to the action of the Government. It was based and had its origin in a great degree on the previous circulation of the Presidency Banks. Where we acted with originality was in the interior of the country. Where we established circles of issue for the first time, there we made a good start six or seven years ago, but we have not maintained the pace at all. Our circulation rapidly rose to $1\frac{1}{8}$ millions in those circles, and at that point has apparently stopped. Out of a total circulation of $10\frac{2}{3}$ millions, only $1\frac{1}{3}$, or one-seventh, pertain to the interior circles; the remainder belonging to the Presidency circles. There has been a decrease, particularly in the last year or two, and want of vitality in these interior circles. In Nágpúr and Karáchí, for instance, the circulation has flourished; the real cause of that is clearly the connection with the seaboard trade of Bombay. But those circles in the North-West, which were really more independent of the Presidency, did not flourish. In the North-Western Provinces and Oudh, which were included in the Allahabad Circle, the circulation goes on with considerable fluctuation. As for the Panjáb itself, I am sorry to say that the circulation has been steadily falling for the last four years. Then, again, it is unsatisfactory to observe the very large amount of Notes which continue to be held in the cash-balances of the treasuries of the interior. Of course it is an advantage to the State to hold a portion of our cash-balances in Notes. But the intention of sending these Notes to the interior was, in part, that they should be issued from the treasuries to the public in exchange for cash. It is to be regretted that they were not thus applied for, and not thus issued to the extent desired. I will just present some figures to give the Council an idea of the proportion of our nominal circulation which is really not in active use, but is lying in our treasuries. In the Bengal treasuries there are 61 lákhs lying in the vaults. In the Bombay treasuries 42 lákhs, in the treasuries of the North-Western Provinces 12 lákhs, in the Madras treasuries 9 lákhs; all which, together with other items, make up an amount of 162 lákhs, or more than a million and a half out of our total circulation, really held in our own treasuries; and this is a considerable deduction from our gross paper circulation, which now stands at ten millions and a half. Well, all these various symptoms have for some time caused a certain amount of anxiety, and rendered us anxious to strive to improve the circulation in the interior of the country.

Having said this much, I will ask the Council to recall the conditions of the reserves in cash and in securities. Probably many members now present may recollect that I was obliged to trouble the Council with two long speeches in March last, whereby permission was obtained to raise the limit of investment in securities from four to six millions. For various reasons we have not yet availed ourselves in any degree of the powers the Council was then good enough to concede to us in this respect. At the most recent date, the first of January of this year, our cash-reserves were very high, our reserves in securities rather low. Out of a circulation of $10\frac{1}{2}$ millions, $3\frac{1}{4}$ millions only were supported by securities, while the rest, namely, upwards of seven millions, was backed by silver and coin. It will be apparent from this that we have large cash-reserves. Having such reserves, we possess this great advantage, that we have a large amount of coin at our disposal that we can make available for cashing Notes in the interior

of the country. The maintaining of these strong reserves has indeed the disadvantage of diminishing the profits to the State from the paper currency, but it has this great advantage, that it will enable us to carry out the measures for facilitating encashment, to the ultimately great extension of the circulation; that is to say, we sacrifice (if I may use the simile) the minnow of present profit, in order to catch the whale of future increase.

Now, what have we done hitherto for facilitating the cashing of Notes in the interior of the country?

Before answering this question I should like to remind the Council of the existing state of our obligations *by law* to cash Notes in British India. The Calcutta Circle has two subordinate Circles, one called the Allahabad Circle and the other the Lahore Circle. The Allahabad Office must by law cash Notes of its own Circle, and the Lahore Office those of its Circle. The Calcutta Office must by law cash, not only the Notes of its own Circle, but also those of the Allahabad and Lahore Circles. On the other hand, the Allahabad and Lahore Offices are not bound by law to cash Notes of the Calcutta Circle. Thus far does the obligation by law extend, and no further. Similarly, the Madras Circle has three subordinate Circles—Vizagapatam, Trichinopoly and Calicut; they are of lesser importance, but, *mutatis mutandis*, the application of the obligation by law is the same for them as for the Calcutta Circles. The Bombay Circle has very important subordinate Circles, namely, those of Karáchí, Nágpúr, and Akola. Well, the Offices at Karáchí, at Nágpúr, and at Akola must by law each cash the Notes of their own Circles respectively. The Bombay Office must by law cash the Notes of its own Circle and of its three subordinate Circles. But the subordinate Circles are not bound by law to cash Bombay Notes. Now, although this absolute obligation by law is quite as much as we can undertake, still it manifestly leaves a very great deal to be done by executive action for the public convenience. Everybody knows how troublesome it often is that a Calcutta Note may be refused encashment in Northern India, or at Bombay, or at Madras; that a Bombay Note cannot always be cashed in Central India, or in Sindh, or at Calcutta; that the holder of a Madras Note cannot demand cash at either of the other Presidencies, and so on. This sort of inconvenience cannot be obviated by law; the remedy, so far as it is possible, can only be effected by executive management. Having explained this much, I will revert to the question, what have we done for thus facilitating the encashment of Notes in the interior of the country?

I need not trouble the Council with a recapitulation of small measures authorizing Treasury officers to cash Notes of any Circle for the accommodation of travellers, for inducing Railway Companies to receive such Notes for the payment of fares, and the like, but I will refer to the rather important measure which was carried a year ago in the Executive Government for this purpose. We then ruled, in January last, just a year ago, that all Offices of Issue of Circles in the interior of the country might cash Notes of other Circles to the full extent to which their own Notes had been cashed by other Circles. The result is that Notes to a vast amount, of distant Circles, may be cashed at all the great centres throughout India. That was a very important concession, which placed upwards of one million available for cashing Notes in the above manner. But after a year's trial I am sorry to say it has met with the scantiest success. I would ask the Council to consider for a moment the scope of the measure and the very limited results which have accrued within the first year of trial. According to that test, there were, by the returns of the first week of the present month, 112 lákhs available in the Circles of the interior of the country for the cashing of Notes of distant Circles in all parts of India. Now, within the first year the public availed themselves of that privilege to the extent only of seven lákhs, leaving in our boxes 105 lákhs, or more than one million pounds sterling, waiting to be paid in exchange for Notes if presented. I apprehend that my hon'ble colleagues, the mercantile members, may be surprised when

they hear that such is the case. But why is it that the public have so scantily availed themselves of what was intended to be so benevolent a provision ?

I apprehend that, in the first place, the meaning of the notification may not have been correctly understood. But the concession was also unfortunately clogged with certain conditions in regard to Notes being used for purposes of remittance. The conditions did not exactly prescribe that a Note should not be cashed if it were manifestly being used for remittance, but they did virtually direct that enquiry should be made by the cashing officer, as to whether the Note of another Circle, presented under this notification for encashment, was being used for purposes of remittance. I presume that the necessity of answering questions of this kind, of being catechised as it were, has deterred people from presenting Notes from distant Circles for encashment, and left the impression that the Notes could not be cashed without some sort of inconvenient enquiry being made. I can only account in this way for the extremely small extent to which an important privilege has been made use of. The poverty of result has been remarkable in one or two cases. In the Allahabad Circle they had 35 lákhs available, but only 6 lákhs were so taken up. In the Lahore Circle there were 25 lákhs available for encashment, of which only one lákh was asked for, leaving 24 lákhs available. The comparative failure, in the first year, of this plan has rather led us to look for a better one. It may be thought that the plan just described deserves a further trial. But on the whole, inasmuch as we have been able, by certain changes in our system, to bring the Currency Department into more immediate relation with the Treasury Department, we have, after careful consultation with the Comptroller General, considered that we may safely introduce a revised plan, which we have accordingly resolved to adopt, and which I will take this opportunity of explaining.

Our revised plan is to take the circulation of a certain Circle, to calculate the minimum amount to which that circulation could be reasonably expected to fall, as being the amount of Notes which the public must have and cannot afford to cash. The minimum thus ascertained need not be supported by cash on the spot. Deduct that from the total circulation, and the remainder will represent the amount which must be locally supported by cash. Thus you get the amount of cash which must be held in the office of the Circle. Compare that with the cash which is actually held. If the actual amount prove to be in excess, then that excess will represent the amount available for general cashing of Notes of other Circles. We propose then to make that sum available for cashing Notes of other Circles. To show, for the moment, how this plan would work, I will give some actual figures. Take the Allahabad Circle. Its circulation on the first of this month stood at 44 lákhs. After careful consideration, our Comptroller General is of opinion that the circulation of that Circle cannot fall below 20 lákhs, which practically must be held in Notes by the public, which Notes they cannot afford to cash. This is what we call the minimum circulation. This amount then need not be locally supported by cash. If it be deducted from the 44 lákhs total circulation, there remain 24 lákhs in circulation which must be supported by cash. Thus 24 lákhs at least of cash ought to be kept up in that particular office as the safety limit. But what amount is actually kept up ? Why, 68 lákhs, that is, 44 lákhs beyond the safety limit, or more than we really require. Therefore we propose to say that, at Allahabad, Notes of other Circles may for the present be cashed up to a limit of 44 lákhs. Take the Lahore Circle. Its circulation now stands at 20 lákhs. This circulation according to calculation could not fall below 10 lákhs, which therefore need not be supported by cash. Deduct 10 from 20 lákhs, which would leave 10 lákhs as an amount which must be supported by cash, which amount in cash must be kept up at Lahore. But what amount is actually kept up? Why, 39 lákhs, which is 29 lákhs more than is required for safety. The 29 lákhs would therefore be available for cashing Notes of other Circles. We would therefore allow Notes of other Circles to be cashed at Lahore within a limit of 29 lákhs. I might go through all the Circles in the same way, but

it would perhaps take up too much time. I think I have stated enough to illustrate the plan proposed to be adopted. In this way (all Circles taken together) we should have 260 lákhs available, or upwards of 2½ millions, in our cash-reserves in different parts of the country for cashing Notes on the "universal Note" principle, that is, without reference to place of issue or boundary of Circle; you may take the Notes of any Circle all over India, and get them cashed at the great centres of issue, within certain limits of amount as above explained. As regards these centres, I believe that at present this will be sufficient for all necessary purposes. The limits of amount as set forth may from time to time require modification, and of this due notice would always be given.

My honorable friends the mercantile members will probably remark that this plan applies only to the offices of issue, that is, to the great Treasuries at the centres of Circles. They may ask, what are we going to do at the smaller treasuries? Well, what we propose to do is as follows: Out of our cash-reserves we intend to give to the Collector of each principal district throughout the country a certain sum, say a lákh of Rupees, which he is to hold in a separate chest as Agent for the Paper Currency Department. From this chest he may cash all Notes presented, of whatsoever Circle, till the chest runs dry. We also propose to give him a certain quantity of Notes, which he should try to issue in exchange for cash. If he succeeds therein, his hoard of cash will be proportionably augmented. It is to be supposed that, when the district people find that any Note is as good as silver at the Collector's treasury, which in their eyes is the centre of the world, they will begin to take out the Notes and pay cash for them. In this way some Collectors may fortunately find their currency chests rapidly filling, and may have enough cash in their store to sustain a considerable circulation as trustee for the Paper Currency Department.

To give some idea, for the moment, of the extent to which we intend to adopt the system, I would explain a few instances. Take the North-Western Provinces. We intend to make available at least 10 lákhs of the currency cash-reserves for the district treasure-chests, as above explained. That would give a lákh each for the treasuries of Benares, Mirzapore, Cawnpore, Meerut, Agra, Bareilly, Futtehgurh, Roorkee, Muttra, Moradabad. That number embraces most of the great centres of trade in those provinces. In the same way we would give 10 lákhs to Bengal Proper, that is to say, a lákh each to Berhampore, Backergunge, Dacca, Gowhatty, Patna, Muzufferpúr, Hazáríbágh, Cuttack, Darjíling, Chittagong. These embrace most of the principal places in Bengal. In the same way for the Panjáb we would give 10 lákhs. One lákh each to Delhi, Ambála, Simla, Amritsar, Mooltan, Jullunder, Ferozepore, Pesháwur, Rawul Pindí, Murree. I only state these arrangements now in the rough. Before prescribing the details, we shall of course consult the Local Governments. In some district chests we may have to keep up more than the amount I have named, at certain seasons. In some cases we may have to replenish the chest when it runs dry, and so on.

In the same way we would give 10 lákhs to Bombay treasuries, and also 10 lákhs to Madras, but in the presence of distinguished gentlemen from those presidencies, I need not give the names of particular districts to which the allotments would be made. We shall consult them or their respective Governments as to the stations, and the amount to be allotted to each, and I am sure we may count upon the co-operation of the authorities in those Presidencies.

Now, by these two plans I hope our honorable friends opposite will see that we shall be getting practically some way towards the long-hoped-for desideratum of a universal Note. By the first plan great facilities will be afforded at the head-quarters of each Circle in the interior of the country for cashing Notes of other Circles. The second or subsidiary plan will give facilities at all the principal treasuries in the districts for cashing Notes of any Circle; also, if at more treasuries than those we propose, the establishment of currency treasure-chests is asked for, we shall strive to find a few more lákhs from our reserves for this pur-

pose ; we further desire that the cashing of Notes under both these plans shall be free from all condition and from all questions about their being used for remittances. They are to be cashed as presented for payment, without question or hindrance. Of course we *may* modify from time to time the terms under which Notes should be cashed elsewhere than in their own Circle; we do not bind ourselves by law to cash them in this manner. We remember the distinction which is to be drawn between a legal absolute obligation and a conditional practical executive undertaking. We are very jealous of incurring absolute legal obligations, which are quite stringent enough by the law as it now stands; but we intend to be as liberal as we possibly can in respect to conditional and practical undertaking. But though we would not absolutely bind ourselves, we intend to avoid modifying our undertaking unnecessarily, and we hope for the present to meet to a large extent the public requirements.

I will conclude by making a few remarks about the currency Notes being used for remittance. I believe that there was a good deal of jealousy on the part of the treasury and financial officers on this point. Perhaps it was not unreasonable at first. But until we give up being jealous on this point, we shall never get our currency properly developed. People will use Notes for remittances when they can profitably do so. They will use the Notes as they like, and for whatever purpose they choose, or they will not use them at all. Experience is tolerably certain in that respect. If we interfere, we may give up all hope of extending our paper-currency, or hope for increased profit to the State from this legitimate source. It appears to be considered that, if it can only be shown that Notes are used for purposes of remittance, there is a *reductio ad absurdum.* I think it is a reduction to something very reasonable, and not absurd. It is indeed difficult to say the extent to which Notes are used for remittances. It is commonly supposed, as the Council are aware, that Notes used for remittance are sent in halves through the Post Office. It is possible that all, or nearly all, Notes cut in that manner, are used for the purposes of remittance. Now, it might be useful to know what is the proportion of Notes which are in halves, and are commonly termed " cut Notes."

Take the return for last year of the cut Notes received at the Currency Offices. The percentages of cut Notes on total receipts were as follows:—Of ten-rupee Notes it was 9 per cent.; of the twenty-rupee Notes it was 13 per cent.; of the fifty-rupee Notes it was 22 per cent.; of the hundred-rupee Notes it was 20 per cent.; of the five hundred-rupee Notes it was 19 per cent.; and of the one thousand-rupee Notes it was 9 per cent. Well, the Council will see that these percentages were not very high. If the proportion of cut Notes be taken as a test, then the quantity of Notes used for remittances would seem to be small. However, the test is not by any means perfect, but as far as it may be valid at all, it would show that the proportion is not so great as is commonly supposed. But if it really be that the Notes are used for remittance to a great extent, then it is presumable that the Notes so used would chiefly or largely belong to the highest denomination, Rs. 1,000. If remittance is greatly done by Notes at all, it must be by one thousand-rupee Notes. Now if these Notes were constantly or usually used for remittances, it would follow that their circulation would not increase : as fast as they went out, they would come in again, and so the circulation would continue much the same. But what is the fact? In 1864-65, of one thousand-rupee Notes we had out 3½ millions. In 1869-70 we had out 7 millions. It is within these few years that the circulation has doubled. How then is this to be accounted for? If these Notes were used simply for remittances, and were constantly coming in to be cashed, this would be quite inconsistent with the fact of this cent. per cent. increase. It would appear either that they are taken out for other purposes besides remittance, in the first instance, or that, having once got out for remittance, they stay out for circulation. Partly, also, the increase is to be accounted for by the fact that the banks in the Presidency towns and wealthy individuals use these Notes as money-reserves. That is, of course, undeniably a most legitimate use for these Notes. On the whole, this increase

shows that it is very doubtful whether these Notes are used for remittances pure and simple to the extent commonly believed. But assuming that they are so used, I say that this is not a matter to which we should offer any impediment or objection whatever. In the first place, the use of these Notes, even for remittances, greatly accustoms the influential classes of the Natives of India to the sight of paper-money. By using them, the Natives get accustomed to handle them, to post them, to cut them, to despatch them, to receive them, and then, by constantly presenting them for payment at offices of issue and by taking silver for them across the counter, they come to consider them as good as silver. All this tends to establish the popularity of Notes.

Then, these are the very classes whom we want to indoctrinate with ideas of a Paper Currency. These are the very people whom we wish to teach how to receive Notes without discount whenever presented to them by their customers. If they came to consider the Notes to be as good as silver, they would regard them in that light when presented, and receive them accordingly. We should hear then much less of shroffs (Native bankers) refusing to receive these Notes without discount. In fact, I cannot imagine anything more beneficial to the propagation of our circulation than the accustoming of these influential people to the use of Notes for any purpose whatever, be that purpose what it may. Then, again, the use of these Notes for remittance must be a great convenience to trade. Now, if we can subserve or promote purposes of commerce without any undue loss to the State, or without the violation of any sound economic principle, in the name of common sense, what objection is there to this? For what are all these arrangements made, unless for the public convenience?

There is special reason why we should facilitate the circulation of Notes in India, for, as compared with European countries, the circulation of our Notes occupies a very large proportion of the general medium of exchange.

In England, as everybody knows, one of the largest elements in the medium of exchange consists of bills and cheques. In London 97 per cent. of the exchange appears to be done by bills, 2 per cent. by Notes, and about 1 per cent. by coin. But in India, as the mercantile members of the Council know, our currency is not so largely supplemented by bills. We have no clearing house; we have not those infinite facilities for the use of bills and cheques. I am not sure that I can state what proportion of the medium of exchange in Calcutta consists of bills. There are indeed statistics available, but I am informed that they are not reliable. However, I may say that, so far as we know, in our medium of exchange, bills do not bear a larger proportion than sixty per cent. Compare that with the 97 per cent. in London. Well, the 60 per cent. of bills in Calcutta appears to leave 30 per cent. consisting of Notes, the remaining 10 per cent. consisting of coin. I say that I am not sure that these proportions regarding Calcutta are quite correct. But even if they are approximately correct, they show the large place occupied by Notes in our medium of exchange, and the immense importance of paper-money to the mercantile community in India; that is one reason why we should do all we can to facilitate the circulation of Notes of all denominations, high and low.

Still, there are certain objections urged by persons of great authority against our being too ready to acquiesce in the use of Notes for the mere purpose of remittance. And I will, for one moment, ask the permission of the Council to answer some of these. We are told that the practice interferes with hundíána, that is, the premium or commission which is charged by Native bankers upon their bills of exchange. Now, suppose that it does interfere. Nobody complains of that. Why, this very class who receive hundíána are the persons who use Notes for remittance and advocate the practice. Of course, they cannot complain that their own hundíána is disturbed or interfered with by a method which they themselves were the first to introduce and to foster. I suppose it would be regarded by them as a matter of profit and loss. It is probably in their eyes as broad as it is long; on the one hand they would make less money by hundíána on the bills they grant to

others, on the other hand they would save hundiána on the bills they have to obtain for themselves. It simply comes to this, that, as a medium of remittance, they prefer Government Notes to the Native hundí or bill of exchange. Probably they assume that the Government Note is more certain to be cashed than the Native hundí, while the rate is never unfavourable. At all events, they are the best judges of their own interests in the matter, and it is useless for us to trouble ourselves about it, considering that the classes most interested do not complain. Then, I am told that it would compel us to keep up larger cash-balances all over the country. But you may remember that the fact of these Notes getting out in great quantities indicates that precisely similar amounts must have been paid into our cash-balances, as Notes are issued only against coin. If so many millions worth of Notes get out, there must have been so many millions of cash paid in somewhere. In that case, then, the general cash-reserve must be proportionally strong, and our task would be to distribute it where most needed to support our paper-money.

It was urged, thirdly, that to sanction this practice would be merely to put upon Government a charge for remittance. I fully acknowledge that such an expense might occasionally accrue, but I would ask the Council to consider what such charge might amount to. The expense of transporting a million in coin might be one-half per cent., in reality, in most conceivable instances, one quarter per cent. Now, what would this amount to on one crore of rupees or one million sterling? Only half a lákh, or £5,000, at half per cent.; and at a quarter per cent. Rs. 25,000. At an expense of two lákhs, or £20,000, we could move about four crores of silver at half per cent.; while, at a quarter per cent., we could do it for one lákh or £10,000. The above is rather an extreme case, and even in that case the cost would be small. But we should probably never have to move so much as this, and the cost would ordinarily be much less. But supposing we did have to incur an expense of, say, one lákh in moving four crores about the country for the purpose of cashing all the Notes of the highest denomination used for purposes of remittance, that would so far diminish the profit to Government from the Currency Department. Now, what are these annual profits? The gross profit for the last year, 1869-70, was 16½ lákhs. Out of that we spent 2¾ in the establishment and other charges of the Department, leaving a nett profit of 13¾ lákhs. Well, if we have to spend a lákh in moving silver for meeting remittances pure and simple, the effect would be to deduct one lákh from 13¾ lákhs of profit. The question then arises, whether it is worth while to incur that risk and that charge. I say without doubt that it may well be worth while. I should not be very sorry to see such a state of things occur. We might have a run upon our cash-reserves, and we should meet it with the utmost promptitude and efficiency, and having so provided for it, I should expect that our Paper Currency would thereafter be increased. The prestige of the Department would rise and the public confidence would be strengthened. This circulation ultimately expanding, the limit of investment of securities would be extended, and the profit of the State would increase. Thus, a lákh spent in moving about the silver would in the highest sense be reproductive, and would fructify a hundred-fold in future years.

Such, then, are the various points which I have to bring before the Council in reference to the two parts into which I have divided my speech; firstly—as to the five-rupee Notes—the reasons why we propose to issue them; and, secondly, the measures we are resolved to take for facilitating the cashing of Notes all over the country; being, so far as they go, steps directly towards the establishment of the "universal Note." I dare say that, in the course of a not very long time, we may extend facilities for cashing Notes still further. I am sanguine that the Council would consider these to be important improvements in a monetary point of view. The Council will remember that, in past years, much attention has been given to the Paper Currency by the Financial Department of the Government of India. The late Head Commissioner,

Colonel Hyde, gave much consideration to this subject. The present Head Commissioner, Mr. Harrison, whose ability is well known to the Council, and his very able Deputy, Mr. Gay, have been giving the same continuous attention to these matters, especially to those which I have brought before the Council today. I hope that the results will show that our management of this Department is such as to justify the confidence which the Council has from time to time evinced in sanctioning legislative measures for establishing a sound Paper Currency throughout British India."

PLEADERS, MUKHTÁRS AND REVENUE AGENTS BILL.

The Hon'ble MR. STEPHEN introduced the Bill to consolidate and amend the law relating to Pleaders, Mukhtárs and Revenue Agents, and moved that it be referred to a Select Committee with instructions to report in six weeks.

The Motion was put and agreed to.

ÁBKÁRÍ BILL.

The Hon'ble MR. INGLIS introduced the Bill to consolidate and amend the law relating to the Ábkárí Revenue in Northern India, and moved that it be referred to a Select Committee with instructions to report in six weeks. He said that the object of the Bill was to consolidate the Ábkárí law now contained in four Acts; and to extend the provisions of the revised enactment to British Burma, in place of the rules now in force there under Act XXIII of 1868.

The law had been re-arranged and the wording improved; and a few sections, rendered unnecessary by subsequent legislation, had been omitted. The only substantial alteration proposed to be made in it was in the section which empowered a licensed retail vendor to surrender his license at any time, on giving fifteen days' notice and paying a fine equal to the amount of the license for fifteen days.

This provision had been found to work inconveniently. The period of the year when the Ábkárí licensees made their greatest profits was in the spring and early part of the summer. They now surrendered their licenses when this profitable season had passed, and loss was entailed on Government by the licenses being resold at lower rates, and frequently to the former holders.

The proposed amendment would remedy this, by requiring that a licensed vendor who might wish to surrender his license must give one month's previous notice to the Collector, and, if sufficient reason for the surrender was not shown, might be called upon to pay such fine, not exceeding the amount of the license for six months, as the Collector might determine.

The Bill had been sent to the Local Governments.

The Motion was put and agreed to.

The following Select Committees were named:—

On the Bill to amend the law relating to Customs Duties—The Hon'ble Messrs. Stephen, Bullen Smith, Cockerell, Inglis, Cowie, and Robinson and the Mover.

On the Bill to consolidate and amend the law relating to Pleaders, Mukhtárs and Revenue Agents—The Hon'ble Messrs. Cockerell, Inglis and Robinson and the Mover.

On the Bill to consolidate and amend the law relating to the Ábkárí Revenue in Northern India—The Hon'ble Messrs. Stephen, Cockerell and Robinson and the Mover.

The Council adjourned to Friday, the 20th January 1871.

CALCUTTA,
The 13th January 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

No. 4 of 1871.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 28, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 23rd January 1871.

No. 444.—The under-mentioned Specifications of Inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every Specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency to public inspection upon payment of a fee of one Rupee. A certified copy of any Specification will be given to any person requiring the same on payment of the expense of copying :—

No. 498.—Mr. Alexander Richard Mackenzie, Coffee Planter, residing at Davalah in South-East Wynaad, in the Collectorate of Malabar and Presidency of Madras, and Mr. William Maylor, Engineer and Manager of Works, residing at Calicut in the Collectorate of Malabar and Presidency of Madras, for pulling punkahs by machinery.

No. 514.—Mr. Charles Lungley, of Greenwich, in the County of Kent, England, Hydraulic Engineer, for certain improved means and apparatus for removing deposit from tubes, flues, and passages.

No. 517.—Mr. George Augustus Huddart, of Brynkir, in the County of Carnarvon, gentleman, for improvements in the construction of railways.

No. 519.—Mr. Joseph Chrimes, of Clare Vellas, Merton, in the County of Surrey, England, for bolting and unbolting doors of railway carriages for the safety and convenience of railway passengers.

No. 521.—Mr. William McNabb, of No. 6, Cambridge Terrace, London Road, Clapton, in the County of Middlesex, England, gentleman, for improvements in bale-hoops and other bands, and in preparing, fitting, and securing the ends thereof.

No. 523.—Mr. George William Wigner, of No. 1, St. Swithin's Lane, in the City of London and Kingdom of England, for improvements in the mode of, and apparatus for, treating and purifying sewage water impregnated with sewage, and making manure, part of which apparatus is applicable to other purposes.

No. 447.—Third Grade Sub-Assistant Surgeon Luckhi Narain Bose, attached to the North Suburban Hospital at Calcutta, is promoted to the 2nd Grade, with effect from the 27th May 1870.

The 24th January 1871.

No. 460.—Mr. E. F. Harrison, of the Civil Service, is permitted to proceed to Europe on furlough for a period of two years from the date of embarkation.

The 26th January 1871.

No. 476.—*Erratum.*—In the third line of the Notification of this Department, No. 5519, dated 16th ultimo, announcing the arrival in India of Mr. F. C. Channing, of Her Majesty's Civil Service, for *1st instant*, read *25th ultimo.*

No. 478.—The Governor General in Council is pleased to direct the publication of the following advertisement in substitution of the one published under Notification No. 145, dated the 11th January 1870:—

ADVERTISEMENT.

1. The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rhea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem, and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2. The demand for the fibre is now large, and, no doubt, might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3. The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost—all processes of manufacture and allowance for wear and tear included—of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of the plant to the place of manufacture to the completion of the manufacture of fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or near the plantations, as the refuse is very useful as manure for continued cultivation.

4. To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5. Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6. Owing to the delay that has taken place in maturing the preliminary arrangements, the Government of India has decided that the competition will not be held until the 1st April 1872, thus affording a much longer time than was originally intended for the preparation of machines and their transport to the locality appointed for the competition. The Government Rhea Plantation at

Saharunpore, in the North-Western Provinces, has been fixed as the place where the public competition will be held, and the Government of India will provide one or more small steam-engines to work the machines during the public competition.

7. All machinery, &c., intended for trial must be brought by the competitors at their own charge to the Saharunpore Rhea Plantation, and kept ready before the 1st April 1872, to be there worked under their own supervision, or under that of their representatives, for a sufficient length of time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8. Arrangements have now been completed for the supply of dried Rhea stems to intending competitors, both in this country and in Europe, to enable them to form a correct idea of the nature of the plant which their machinery will be required to deal with. Persons in Europe desirous to obtain small supplies of dried Rhea stems for the above purpose, should apply to the Secretary of State for India. Intending competitors in this country, desirous of obtaining supplies of the article, must submit applications to the Secretary to the Government of India in the Home Department, in the Form A hereto annexed, prior to the 1st of March 1871; and those who are desirous of testing their machinery on the fresh Rhea at the Government Rhea Plantation at Saharunpore during the year 1871, must submit their applications to the same authority, in the Form B hereto annexed, prior to the 1st April 1871. The former will have to pay the expenses that may be incurred in packing and despatching the stems. The latter will have to provide all labor and motive power necessary for, and to pay all expenses connected with, their experiments: the fibre turned out by their machines during such experiments to become the property of Government.

9. In order to enable the Government to arrange for the provision of a sufficient stock of fresh Rhea stems for the purposes of the formal competition in April 1872, it is necessary to ascertain beforehand the number of machines that are likely to take part in it; and intending competitors are therefore requested to submit, prior to the 1st May 1871, and in the Form C also hereto annexed, notices of intention to compete.

Form A.

APPLICATION FOR DRIED STEMS OF THE RHEA.

To the Secretary to the Government of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Quantity of dried stems applied for.	Locality to which it is desired that the stems be transmitted.	Name of nearest Railway Station to locality entered in preceding column.

On hearing from the Superintendent of the Government Rhea Plantation, Saharunpore, the amount of the expenses to be incurred in packing and despatching the quantity of stems above applied for, or such lesser quantity as may be allotted to me, as also the cost of carriage of such quantity to (*here insert the locality to which it is desired that the stems be forwarded*), or to the nearest Railway Station, I promise to remit the total amount so required to the said Officer, and I acknowledge that the packing and transmission of such stems will be entirely at my risk.

(*Name in full*).

(*Date*)

(*Place*)

Form B.

APPLICATION FOR PERMISSION TO MAKE PRELIMINARY EXPERIMENTS FOR TESTING MACHINERY AT THE GOVERNMENT RHEA PLANTATION, SAHARUNPORE.

To the Secretary to the Government of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Brief description of machinery proposed to be tested.	Date on which applicant, if permitted, proposes to commence testing his machinery.	Approximate amount of green stem which applicant expects will be necessary for testing the machinery.

I acknowledge that, if permission be granted to me to test the above-described machinery at the Government Plantation, such permission will be subject to the following conditions :—

1*st*.—I am to provide all labor and motive power necessary for, and to pay all expenses connected with, testing my machinery.

2*nd*.—I am bound to conform to such rules in regard to time and place of conducting my experiments, hours of working, and the like, as the Superintendent of the Plantation may lay down for my guidance.

3*rd*.—I shall receive only such quantities of green stem, and at such time or times as, with reference to the other claims upon him, the Superintendent may find convenient to allot me.

4*th*.—All fibre, &c., turned out by my machines during these experiments, with stems furnished by Government, will be the property of Government.

(*Name in full*).

(*Date*)

(*Place*)

Form C.

NOTICE OF MACHINERY INTENDED TO COMPETE FOR THE GOVERNMENT RHEA MACHINERY PRIZES AT THE TRIALS TO BE HELD AT SAHARUNPORE IN APRIL 1872 AND SUBSEQUENT MONTHS.

PARTIES INTENDING TO COMPETE.			Number of different kinds of machines which competitor desires to take part in the trials.	Brief description of each kind of machine.	Motive power required to work the machine.	Date by which the machines will be ready at Saharunpore for trial.
Name in full.	Profession or occupation.	Residence in full.				

In proposing to enter the above-noted machinery for the Saharunpore competitive trials, I do so under the full understanding that—

1*st*.—I shall be bound to conform to all rules and regulations in regard to all matters in any way connected with these trials that may be laid down by Government, or by the judges appointed by Government to preside over these, and that failing to do so, I shall forfeit all claim to any prize, reward, or recompense from Government, and entirely disqualify my machinery for the competition.

2*nd*.—All fibre, &c., turned out by my machinery during the trials, with stems furnished by Government, will be the property of Government.

(*Name in full*).

(*Date*)

(*Place*)

The 27th January 1871.

No. 518.—Third Grade Sub-Assistant Surgeon Chetan Shah, attached to the Dispensary at Peshawur, is, as a special case, promoted to the 2nd Grade, with effect from the 14th November 1870.

No. 521.—The Governor General in Council is pleased to permit Mr. F. Macnaghten to resign the Civil Service from the 14th instant.

No. 525.—Under Section 21 of Act XV of 1867 (an Act to make better provision for the appointment of Municipal Committees in the Punjab and for other purposes), the Governor General in Council is pleased to extend the provisions of the said Act to the towns of Kakoree and Mulliabad, in the District of Lucknow, in the Province of Oudh.

GEOGRAPHICAL.

The 27th January 1871.

No. 26.—Captain L. Wavell, of the Bengal Staff Corps, is appointed a Probationary Assistant Superintendent in the Revenue Survey Department.

ALLAN HUME,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

GENERAL.

Fort William, the 23rd January 1871.

No. 127*G.*—Colonel R. Ouseley, late Officiating Commandant of the Bhopal Battalion, rejoined at Indore on the afternoon of the 24th December 1870 from the privilege leave granted him in the Notification of this Office, No. 2035, dated 30th November 1870.

The 24th January 1871.

No. 139*G.*—The following changes are made in the Berar Commission, with effect from the forenoon of 21st November 1870, in consequence of Lieutenant Colonel J. Stubbs' return from furlough, and of his resuming charge of his duties of Deputy Commissioner of the 1st Class in the Hyderabad Assigned Districts on the forenoon of that date:—

Major J. Allardyce to revert to his substantive position as Deputy Commissioner of the 2nd Class.

Captain J. G. Bell to revert to his substantive position as Deputy Commissioner of the 3rd Class.

Captain H. C. A. Szczepanski to revert to his substantive position as Assistant Commissioner of the 1st Class.

Lieutenant J. E. Alexander to revert to his officiating position as Assistant Commissioner of the 2nd Class.

Mr. Tajuddeen Hoossain to revert to his substantive position as Assistant Commissioner of the 3rd Class.

Mr. A. Dunlop to revert to his substantive appointment as Assistant Cotton Commissioner from the date of his being relieved of his duties as Officiating Assistant Commissioner of the 3rd Class.

The 25th January 1871.

No. 143*G.*—The Hon'ble R. H. Davies, C. S. I., appointed to be Lieutenant Governor of the Punjab and its Dependencies, assumed charge of that Administration on the afternoon of the 20th January 1871.

C. U. AITCHISON,
Secretary to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.

Fort William, the 24th January 1871.

No. 460.—Mr. E. W. S. Login, Officiating Assistant to the Comptroller General, was absent on privilege leave from the 11th October to the 8th November 1870.

MINT AND CURRENCY.

The 24th January 1871.

No. 451.—*Rules prescribed by the Governor General of India in Council in exercise of the powers conferred by the Indian Coinage Act* (*No. XXIII*), 1870, *Sections* 16 *and* 28:—

1. All Officers in charge of Government Treasuries, and Commissioners, Deputy or Assistant Commissioners of the Paper Currency Department are hereby authorized to act under the Act and Sections named above.

2. On the tender to any such Officer of silver coin purporting to be that of the Government of India, he shall, if he has reason to believe that it is genuine coin, but has been called in by proclamation, or has lost by reasonable wearing more than 2 per cent. in weight, by himself or another cut or break the coin, and either return the pieces to the person tendering the coin, or, at the option of the latter, receive it at the rate of one rupee per tola.

3. If such Officer has reason to believe the coin to be counterfeit, or to have been reduced in weight otherwise than by reasonable wearing, he shall cut or break the coin and return the pieces to the person tendering it.

4. All Officers condemning coin under these rules must personally see it cut or broken and rendered unfit for currency.

These rules, so far as they relate to light weight coins, must be considered permissive. It is not the desire of Government to interfere with the circulation of good coin which passes unquestioned in currency, even though it may in exceptional cases have lost something more than 2 per cent. by fair wear. On the other hand, where there is reason to suspect reduction of weight by other means, and still more in the case of counterfeit coin, the law should be rigidly enforced.

Published by order of the Governor General of India in Council.

SEPARATE REVENUE.

(ABKAREE.)

The 23rd January 1871.

No. 487.—In exercise of the power conferred by Act X of 1864, the Governor General in Council is pleased to extend the provisions of Act XXI of 1856 (An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal) to the Province of Oudh, and to declare that the Chief Commissioner of Oudh shall exercise the functions of the Government, and the Financial Commissioner of Oudh shall exercise the functions of the Board of Revenue in the administration of the latter Act in that Province.

The following Notification is substituted for Notification No. 4118, dated 30th December 1870, published in the *Gazette of India*, page 860:—

(STAMPS.)

The 24th January 1871.

No. 498.—For the purposes of Section 5C of Act XVIII of 1869 (The General Stamp Act), the Governor General in Council is pleased to appoint, with retrospective effect from 1st August 1870, the Commissioner of Stamps, North-Western Provinces, for the time being, to be Superintendent of Stamps in that Province.

R. B. CHAPMAN,

Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 20th January 1871.

No. 71 *of* 1871.—The services of Lieutenant L. J. H. Grey, of the Bengal Staff Corps, 1st Wing Subaltern, 11th Regiment of Native Infantry, are placed at the disposal of the Government of Bengal.

The 24th January 1871.

No. 72 *of* 1871.—Under the authority of the Right Hon'ble the Secretary of State for India, the following Clauses of Army Circulars 132 and 133, dated 1st September, and 164, dated 1st October 1870, are published for general information, and declared applicable to India:—

"FINANCE.

Royal Warrant for the Re-engagement of Discharged Soldiers, and Secretary of State's Instructions thereon.

(ISSUED AS A SPECIAL ARMY CIRCULAR ON 12TH AUGUST 1870.)

Victoria R.

WHEREAS by Our Royal Warrant of the 27th February, 1869, We did limit the re-engagement of Soldiers to those cases in which men while serving renew their engagement for a second term of Service;

Clause 132.

OUR WILL AND PLEASURE NOW IS that this limitation be relaxed from time to time under such instructions as our Secretary of State for War may deem it advisable to issue.

2. Men re-entering our Service, either on re-engagement or re-enlistment, in accordance with such instructions, shall in future be permitted to reckon their former service towards Good Conduct Pay and Pension, provided they shall have re-engaged or re-enlisted within such period as may be fixed from time to time by our Secretary of State for War, to whom application for this permission shall in each case be made by the Commanding Officer of the Regiment to which the men may be attached.

3. Men thus re-entering Our Army shall receive on re-engagement or re-enlistment the free kit of a Private, or an allowance in lieu thereof. They shall be entitled to claim Good Conduct Pay under the terms of Our Royal Warrant of 2nd June, 1870, but shall have no claim to the additional pay of 1*d.* a day granted by Our Royal Warrant of 29th June 1867.

4. The levy money payable in such cases shall consist of the Medical Officer's fee (as regulated by Article 446 of Our Royal Warrant of 3rd February 1866), and a sum, not exceeding one pound, to be fixed by Our Secretary of State for War.

5. This sum shall be paid either to the bringer, or to the re-engaged man himself, in case he shall present himself for re-engagement without bringer.

Given at Our Court at Osborne, this 1st day of August, 1870, in the 34th Year of Our Reign.

By Her Majesty's Command,
EDWARD CARDWELL."

"*Secretary of State's Instructions on the foregoing Warrant.*

1. The conditions under which men discharged on completion of their first period of service will be permitted to re-engage for Her Majesty's Service, will, for the present, be as follows:—

1. They must have taken their discharge on or after 1st January 1869.
2. They must be under 34 years of age.
3. They must be of good character.
4. They must produce their parchment certificates, or other satisfactory evidence of their discharge.

2. All such men will be entitled to the privileges, as regards Good Conduct Pay and Pension, accorded by Article 2 of the foregoing Warrant.

3. The sum to be paid to the bringer of the re-engaged man, or to the re-engaged man himself, if he present himself for re-engagement without a bringer, will be 10*s.*

4. Soldiers will be permitted to re-enlist under the same conditions as are herein contained with respect to re-engagement, but without any limit as to the date of their discharge.

5. Discharged men who have been enrolled in the Army Reserve may re-enlist or re-engage for Her Majesty's Service without being required to repay the bounty or other allowance given them for service in the Reserve Force."

"Royal Warrant for Rewards to Recruiters.

(ISSUED AS A SPECIAL ARMY CIRCULAR ON 15TH AUGUST 1870.)

Victoria R.

WHEREAS the law with respect to enlistment for general service has been changed, and it is no longer necessary to give the special reward of 1*l.* 5*s.* granted to recruiters by Our Royal Warrant of the 30th March 1869, in the case of recruits enlisted for general service;

Clause 133.

OUR WILL AND PLEASURE IS that the schedule of rewards to recruiters, as laid down in Our said Warrant, stands revised as follows:—

TO THE RECRUITERS.

For District Recruits.

	£	s.	d.
To the recruiting party (including the bringer) ... on the recruit's being passed into the service at his Corps ...	1	0	0

For Head-Quarter Recruits.

On approval	1	0	0

The sum payable to the recruiting party includes 10*s.*, to which the bringer of each recruit actually brought is entitled, and this sum shall be paid to such bringer on the recruit's being passed into the service at his Corps.

Given at our Court at Osborne, this 11th day of August 1870, in the 34th Year of our Reign.

By Her Majesty's Command,
EDWARD CARDWELL."

"Sums payable on re-engagement.

1. The Royal Warrant of 1st August 1870 (Clause 132, Army Circulars, 1870) having, in some instances, been misunderstood, it is pointed out that the provisions thereof, as regards re-engagement, apply only to such men as re-engage after having taken their discharge.

Clause 164.

2. It is further notified that men who re-engage while serving are entitled to 1*l.* gratuity, and to two months' furlough, or to the allowance in lieu thereof, under the conditions laid down in Clause 46, Army Circulars, 1867.

3. They are not entitled to a free kit, nor to an allowance in lieu thereof, nor to any bounty, so long as none is issuable to recruits on enlistment."

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2. With reference to the above and to G. G. O. No. 727 of 1870, and all previous orders on the same subject, the following are the allowances to be granted in future to soldiers who may be permitted to re-engage and re-enlist, and to recruits on enlistment:—

On re-engagement while serving.

	Rs.	A.	P.
Gratuity	10	0	0
Compensation in lieu of furlough	50	0	0

On re-enlistment after discharge on completion of first term of service.

	Rs.	A.	P.
Levy Money	5	0	0

Private's free kit of necessaries—according to the arm of the service, or allowance in lieu thereof.

On enlistment as recruits, or on re-entering the army, not having previously completed a term of service.

	Rs.	A.	P.
Enlisting Money	0	8	0
Additional Indian Kit	20	0	0

Private's free kit of necessaries—according to the arm of the service, or allowance in lieu thereof.

3. This order is applicable to the three Presidencies.

No. 73 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following temporary promotions:—

Stud Department.

Lieutenant Colonel W. B. Irwin, 2nd Class Assistant, having returned from furlough, to officiate as 1st Class Assistant during the absence on furlough to Europe of Colonel A. C. Plowden, or until further orders.

Major H. C. Smith, Sub-Assistant, and Officiating 1st Class Assistant, to officiate as 2nd Class Assistant during the absence on furlough to Europe of Lieutenant Colonel E. S. Jackson, or until further orders.

Captain J. H. T. Furquhar, Sub-Assistant, to continue to officiate as 2nd Class Assistant, *vice* Lieutenant Colonel Irwin.

Captain T. F. C. Rochfort, Doing-Duty Officer and Officiating 2nd Class Assistant, to officiate as Sub-Assistant, *vice* Major Smith.

No. 74 *of* 1871.—The following promotion is made in the under-mentioned Corps of the Native Army:—

44th (Sylhet) Regiment of Native Light Infantry.

Subadar Kurrug Sing Rana, to be Subadar Major from 1st May 1870, *vice* Shaick Durbess, invalided.

No. 75 *of* 1871.—The following extract from the *London Gazette* of the 16th December 1870, page 5791, is published for general information:—

INDIA OFFICE,

The 15*th December* 1870.

"Her Majesty has been pleased to approve of the following admissions to the Staff Corps made by the Governments in India:—"

BENGAL STAFF CORPS.—*To be Lieutenant.*

Lieutenant George William Beresford, 107th Regiment. Dated 29th December 1865.

Lieutenant James Aloysius Miley, 12th Regiment. Dated 20th May 1869.

Ensign Robert Nicholls Harrington, 104th Regiment. Dated 26th June 1869.

Ensign Edward Baynes Nixon, 1st Foot. Dated 6th July 1869.

Ensign William James Alexander Birch, 58th Regiment. Dated 16th August 1869.

No. 76 *of* 1871.—The under-mentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Lieutenant John Randal Wilmer, of the Royal Artillery, Assistant Superintendent, Topographical Survey of India,—24th August 1869.

No. 77 *of* 1871.—The following orders issued by the Government of Bombay are confirmed:—

No. 22 *of the* 11*th January* 1871.—Granting furlough to Europe (medical certificate) to the under-mentioned Officers:—

Captain Owen Ivan Chalmers, of the Bengal Staff Corps, Cantonment Magistrate, Jhansie, North-Western Provinces,—for two years, under the Regulations of 1868.

Lieutenant Henry John Lawrence, of the General List, Infantry, Assistant Commissioner, Punjab,—for two years, under the Regulations of 1868,

and

furlough to Europe on medical certificate to Sub-Conductor Thomas Davies, of the Army Commissariat Department,—for one year, under the Regulations of 1868.

No. 25 *of the* 11*th January* 1871.—Granting furlough to Europe on medical certificate to the under-mentioned Officer:—

Lieutenant Albert de Clancy Rennick, of the Bengal Staff Corps,—for two years, under the Regulations of 1868.

No. 78 *of* 1871.—In accordance with instructions from the Right Hon'ble the Secretary of State for India, His Excellency the Governor General in Council is pleased to make the following temporary appointment in the Administrative Medical Staff of Her Majesty's British Forces :—

Surgeon Major J. M. S. Fogo, of the Royal Horse Artillery, to be a Deputy Inspector General of Hospitals with temporary rank during the period he was in charge of the Lucknow Circle.

G. G. O. No. 905 of the 20th September 1870 is hereby cancelled.

No. 79 *of* 1871.—The under-mentioned Officers have reported their return from England :—

Captain H. A. Shakespear, of the late 5th European Light Cavalry, 2nd Squadron Officer, 5th Bengal Cavalry,—date of arrival at Bombay, 11th November 1870.

Lieutenant G. A. L. A. Whitmore, of the Royal Engineers (Imperial Establishment),—date of arrival at Bombay, 8th January 1871.

No. 80 *of* 1871.—The under-mentioned Officers have reported their departure for Europe on the dates specified :—

Captain C. O. W. Apperley, of the General List, Infantry, G. G. O. No. 1129 of 1870,—per *Golconda*, 14th January 1871, from Bombay.

Surgeon J. J. Clarke, of the Medical Department, G. G. O. No. 1129 of 1870; Captains W Musgrave, of the Bengal Staff Corps, G. G. O. No. 1129 of 1870; and G. Stewart, of the Bengal Staff Corps, G. G. O. No. 1211 of 1870,—per *Iris*, 20th January 1871, from Bombay.

No. 81 *of* 1871.—The services of Lieutenant W. A. Lawrence, of the Bengal Staff Corps, Adjutant of the Governor General's Body Guard, are placed at the disposal of the Government of Bengal.

No. 82 *of* 1871.—His Excellency the Governor General of India has been pleased to make the following appointment :—

Governor General's Body Guard.

Lieutenant T. Deane, of the Bengal Staff Corps, to be Adjutant, *vice* Lieutenant Lawrence, whose services have been placed at the disposal of the Government of Bengal.

The 27th January 1871.

No. 83 *of* 1871.—In modification of G. G. O. No. 330 of the 23rd March 1870, the Right Hon'ble the Governor General in Council is pleased to direct that from the 20th April 1871, the station staff duties at Fyzabad shall be conducted by a Station Staff Officer of the 1st Class, instead of by a Brigade Major as heretofore.

From the same date a Brigade Major will be allowed at Cawnpore to conduct the staff duties of that station.

His Excellency the Commander-in-Chief is requested to issue the necessary subsidiary orders.

No. 84 *of* 1871.—Colonel John Talbot Shakespear, of the Bengal Staff Corps, having completed ten years' service in the rank of substantive Lieutenant Colonel, is admitted to the Colonel's allowance, with effect from the 26th January 1871, under the operation of G. G. O. No. 808 of 1866, paragraph 61, clause 2.

No. 85 *of* 1871.—Under instructions from the Right Hon'ble the Secretary of State for India, that portion of G. G. O. No. 1047 of the 13th October 1869, which implies that the Judge Advocate General's Department in India is one homogeneous department, and that the Divisional or District Officers should be available for employment in any Presidency, is modified, the extent of the control of the Judge Advocate General in India being limited to that indicated in G. G. O. No. 1048 of the same date,—all matters of departmental discipline and organization in the Madras and Bombay Presidencies being left under those Governments as heretofore.

No. 86 *of* 1871.—Major James Kempt Couper, of the Bengal Staff Corps, Superintendent of Studs, is allowed leave of absence for ten days, from such date as he may avail himself of it, to visit Bombay, with permission to proceed thence to Europe on furlough on private affairs for two years, under the Regulations of 1868.

No. 87 *of* 1871.—The under-mentioned Officers are permitted to proceed to Europe on furlough on private affairs:—

Major General Reynell George Taylor, C. B., C. S. I., of the Bengal Staff Corps, Commissioner, Umritsur Division, Punjab,—for one year, under the Regulations of 1868, embarking at Bombay.

Lieutenant Colonel (Brevet Colonel) George Cliffe Hatch, of the Bengal Staff Corps, Deputy Judge Advocate General,—for two years, under the Regulations of 1868, embarking at Bombay.

Lieutenant Colonel (Brevet Colonel) Reginald Ouseley, of the Bengal Staff Corps,—for one year ten months and four days, under the Regulations of 1868, embarking at Bombay.

Lieutenant Colonel George Battye Fisher, of Infantry,—for two years, under the Regulations of 1868, embarking at Bombay.

Lieutenant Colonel Henry Croker Cuppage, of the Bengal Staff Corps,—for two years, under the Regulations of 1868, embarking at Bombay.

Lieutenant Colonel Frederick Richard Pollock, C. S. I., of the Bengal Staff Corps, Commissioner, Peshawur Division, Punjab,—for two years, under the Regulations of 1868, embarking at Bombay.

Major William Thomas McGrigor, of the Bengal Staff Corps, Cantonment Magistrate, Benares,—for two years, under the Regulations of 1868, embarking at Bombay.

Major Brooke Rynd Chambers, of the Bengal Staff Corps, 2nd in Command and Wing Officer, 3rd Sikh Infantry, Punjab Frontier Force,—for one year, under the Regulations of 1868, embarking at Bombay.

Captain William Garrow Waterfield, of the Bengal Staff Corps, Deputy Commissioner, Peshawur, Punjab,—for two years, under the Regulations of 1868, embarking at Bombay.

Captain Thomas Dayrell, of the Bengal Staff Corps, 2nd Squadron Officer, 9th Bengal Cavalry,—for two years, under the Regulations of 1868, embarking at Bombay.

No. 88 *of* 1871.—Lieutenant Colonel S. Chalmers, Deputy Assistant Commissary Generals, 2nd Class, having returned from furlough to Europe, will officiate as Deputy Assistant Commissary General, 1st Class, with effect from 9th January 1871 and until further orders, the junior officers acting in higher grades reverting to their proper places.

No. 89 *of* 1871.—The services of Assistant Surgeon G. G. McLaren, M. B., in medical charge of the 4th Sikh Infantry, Punjab Frontier Force, are placed temporarily at the disposal of the Government of the North-Western Provinces.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Fort William, the 23rd January 1871.

No. 43.—Colonel F. H. Rundall, R.E., Chief Engineer of Irrigation and Joint Secretary to the Government of Bengal in the Public Works Department, Irrigation Branch, is appointed to officiate as Inspector General of Irrigation and Deputy Secretary to the Government of India in the Public Works Department, Irrigation Branch.

Lieutenant Colonel J. F. Stoddard, Madras Staff Corps, Assistant to the Chief Engineer and Assistant Secretary to the Government of Bengal in the Public Works Department, Irrigation Branch, will take charge of the Office of the Chief Engineer of Irrigation Works, Bengal, until further orders.

The 24th January 1871.

No. 44.—Lieutenant C. H. M. Kensington, R.E., is appointed to the Public Works Department as an Assistant Engineer, 2nd Grade, and posted to Mysore.

No. 45.—Mr. J. St. Joseph, temporary Sub-Engineer, 3rd Grade, Irrigation Branch, Bengal, is permanently appointed to the Public Works Department in that Grade.

No. 46.—Mr. J. B. Daly, Supervisor, 2nd Grade, is transferred from British Burmah to Central India.

The 25th January 1871.

No. 47.—Mr. H. B. Addis is appointed to the Public Works Department, temporarily, as an Assistant Engineer, 2nd Grade, and posted to Central India for employment in the Railway Branch.

The 26th January 1871.

No. 49 —The under-mentioned Officers were transferred from the Buildings and Roads to the Railway Branch in Central India, and joined the latter from the dates specified :—

Mr. S. de V. H. Alexander, Executive Engineer, 4th Grade,—30th April 1870.

Mr. J. Ramsay, Assistant Engineer, 1st Grade,—26th April 1870.

No. 50 —The under-mentioned Officers have been transferred from the Provinces specified to Central India for employment in the Railway Branch :—

From Central Provinces.

Mr. H. Bell, Executive Engineer, 2nd Grade.

Lieutenant A. C. B. Wither, Assistant Engineer, 1st Grade.

From Oudh (temporarily).

Messrs. C. W. E. Henslowe and G. R. Clarke, Assistant Engineers, 1st Grade.

No. 51.—Mr. W. Foster, Assistant Engineer, 3rd Grade, Railway Branch, Punjab, is promoted to the 2nd Grade, under the provisions of Public Works Code II. IV., 5.

No. 52.—Captain A. E. Downing, transferred from the Topographical Survey to the Public Works Department, is appointed an Executive Engineer, 4th Grade, and posted to Central India for employment in the Railway Branch.

The 27th January 1871.

No. 53.—Mr. J. Mawer, Probationary Accountant, 2nd Grade, Oudh, is permitted to resign his appointment in the Public Works Department from 16th November 1870.

No. 54.—Captain E. Swetenham, Staff Corps, Executive Engineer, 1st Grade, Central India, is granted twelve months' leave of absence in India on medical certificate, with effect from the 5th January 1871.

Mr. J. W. Henry, Executive Engineer, 3rd Grade, Central India, received charge of the Nowgong Division from Captain Swetenham on the 2nd January 1871.

No. 55.—Mr. J. H. Sieveking, Executive Engineer, 4th Grade, Hyderabad, is re-transferred to the Central Provinces for service in the Railway Branch.

TELEGRAPH.

The 25th January. 1871.

No. 48.—Mr. Michael Joseph Brind, appointed by Her Majesty's Secretary of State for India as an Assistant Superintendent of the 4th Grade, with effect from the 7th November 1870, reported his arrival in Calcutta on the forenoon of the 17th January 1871.

REVENUE.

(FORESTS).

The 18th January 1871.

No. 3*F.*—In continuation of Notification No. 4F., dated 30th March 1870, it is notified that Mr. F. Read, Supernumerary Conservator of Forests in Bengal, was granted by Her Majesty's Secretary of State for India an extension of leave for two months from 3rd September to 3rd November 1870.

Mr. Read reported his arrival at Bombay on the 4th November 1870.

R. STRACHEY, *Colonel, R.E.,*
Offg. Secy. to the Govt. of India.

The Gazette of India

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 28, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General, High Court, &c.

REVENUE SURVEY DEPARTMENT.

NOTIFICATION.

Calcutta, the 23rd January 1871.

No. 33.—The following transfers are made with effect from the 1st April 1871, *viz.*:—

Mr. Robert Barclay, Revenue Surveyor, 3rd Grade, on duty in the Head Quarters Office, Calcutta, to the 1st Division, Lower Provinces.

Mr. P. H. W. Brady, Assistant Surveyor, 1st Grade, 1st Division, Bhawulpore, to do duty in the Head Quarters Office, Calcutta.

D. C. VANRENEN, *Colonel, R.A.,*
Supdt. of Revenue Surveys, Upper Circle.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, Estimated Value.	Certificates issued for	Balance of Bullion		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
January 16th, 1871 ..	1,018	5,447	1,822	83,557	35,08,487
„ 17th „ ...	10,417	...	12,239	83,557	35,08,487
„ 18th „ ...	..	.	1,822	83,557	35,08,487
„ 19th „ ...	...	...	1,822	83,557	35,08,487
„ 20th „ ...	.	.	1,822	84,911	35,08,487
„ 21st „ ...	...	...	2,831	84,911	35,08,487

CALCUTTA MINT,
The 23rd January 1871.

H. HYDE, *Lieut. Colonel,*
Mint Master.

COMPTROLLER

No.

ACCOUNT of the Revenue and Expenditure of the Government of India for the first

REVENUES AND RECEIPTS.	APRIL TO NOV. 1869.	APRIL TO NOV. 1870.	INCREASE.	DECREASE.
	£	£	£	£
I.—LAND REVENUE	9,814,288*a*	10,268,808*a*	454,520	...
II.—TRIBUTES, &c., FROM NATIVE STATES ...	410,766	466,411	55,645	...
III.—FOREST	245,227	220,423	...	24,804
IV.—EXCISE ON SPIRITS AND DRUGS	1,432,339	1,540,135	107,796	...
V.—ASSESSED TAXES	534,809*b*	1,208,188*b*	673,379	...
VI.—CUSTOMS	1,479,478	1,655,726	176,248	...
VII.—SALT	3,591,635	3,928,828	337,193	...
VIII.—OPIUM	5,212,739	5,209,879	...	2,860
IX.—STAMPS	1,507,303	598,961	...	908,342
X.—MINT	112,518	26,149	...	86,369
XI.—POST OFFICE	453,516	555,433	101,917	...
XII.—TELEGRAPH	117,206	169,881	52,675	...
XIII.—LAW AND JUSTICE	613,397	1,550,019	936,622	...
XIV.—POLICE	168,576	170,907	2,331	...
XV.—MARINE	108,157	155,518	47,361	...
XVI.—EDUCATION	52,169	40,207	...	11,962
XVII.—INTEREST	233,884	208,753	...	25,131
XVIII.—MISCELLANEOUS	537,747	404,945	...	132,802
	26,625,754	28,379,171	2,945,687	1,193,270
	From April to	Sept. only.		
ARMY	439,441	409,129	...	30,312
	From April to	Oct. only.		
PUBLIC WORKS ORDINARY—MISCELLANEOUS RECEIPTS...	99,936	78,564	...	21,372
DITTO RAILWAY EXCHANGE GAIN	274,457	92,785	...	181,672
DITTO S. R. TRAFFIC RECEIPTS ...	5	2,929	2,924	...
PUBLIC WORKS EXTRAORDINARY—DITTO CAPITAL ACCOUNT.	...	2,843	2,843	...
TOTAL REVENUES ... £	27,439,593	28,965,421	2,951,454	1,425,626

(*a*) Includes Irrigation receipts in the Public Works Department up to October only.
(*b*) Includes Income Tax realised in the Military Department up to September and in the Public Works Department up to October only.

FORT WILLIAM;
The 20th January 1871.

GENERAL'S OFFICE.

1487.

eight months of the year 1870-71, *as compared with the corresponding period of* 1869-70.

EXPENDITURE	APRIL TO NOV. 1869.	APRIL TO NOV. 1870.	INCREASE.	DECREASE.
	£	£	£	£
1.—INTEREST ON FUNDED AND UNFUNDED DEBT	1,795,589	1,850,740	55,142	...
2.—INTEREST ON SERVICE FUNDS AND OTHER ACCOUNTS	372,878	335,820	...	37,058
3.—REFUNDS AND DRAWBACKS	264,754*	223,560*	...	41,194
4.—LAND REVENUE	1,495,228	1,490,993	...	4,235
5.—FOREST ...	182,110	251,593	69,483	...
6.—EXCISE ON SPIRITS AND DRUGS	145,483	216,868	71,385	...
7.—ASSESSED TAXES	24,144	28,769	4,625	...
8.—CUSTOMS	120,594	122,148	1,551	..
9.—SALT	252,416	244,144	...	8,272
10.—OPIUM	1,466,326	1,667,048	200,722	...
11.—STAMPS	68,044	38,694	...	29,350
12.—MINT	57,665	39,931	...	17,734
13.—POST OFFICE	412,566	416,402	3,836	..
14.—TELEGRAPH	266,547	201,431	...	65,116
15.—ADMINISTRATION	752,711	751,124	..	1,587
16.—MINOR DEPARTMENTS	140,045	128,682	...	11,363
17.—LAW AND JUSTICE	1,849,940	1,935,243	85,303	..
18.—POLICE	1,583,648	1,482,707	...	100,941
19.—MARINE	284,722	250,654	...	34,068
20.—EDUCATION	414,211	386,259	...	27,952
21.—ECCLESIASTICAL	105,571	100,459	...	5,112
22.—MEDICAL SERVICES	293,860	315,924	22,064	...
23.—STATIONERY AND PRINTING .. .	164,134	147,267	...	16,867
24.—POLITICAL AGENCIES	261,995	169,456	...	92,539
25.—ALLOWANCES, &c., UNDER TREATIES AND ENGAGEMENTS	813,846	846,971	33,125	...
26.—MISCELLANEOUS	453,801	535,136	81,335	...
27.—SUPERANNUATION, &c., ALLOWANCES ..	459,956	488,188	28,232	...
	11,502,793	14,066,211	656,806	493,388
	From April to September only.			
ARMY	6,239,570	5,902,002	...	337,568
	From April to October only			
PUBLIC WORKS ORDINARY—PUBLIC WORKS	3,345,544	1,985,406		1,360,138
DITTO RAILWAYS, GUARANTEED	36,485	49,719	13,234	...
DITTO RAILWAY EXCHANGE LOSS	198,115	84,195	..	13,920
DITTO STATE RAILWAYS ..		4,212	4,212	
PUBLIC WORKS EXTRAORDINARY—IRRIGATION, &c.	462,729	371,656		91,073
DITTO STATE RAILWAYS	16,696	126,234	9,538	.
TOTAL EXPENDITURE .. £	24,801,932	23,189,635	683,790	2,296,087

* Includes Refunds in the Military Department up to September and in the Public Works Department up to October only

E. F. HARRISON,
Comptroller General.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

THE undermentioned students have passed the examination for the degree of Bachelor of Arts:—

FIRST DIVISION.

In Order of Merit.

1 Basu, Isánchandra	...	Presidency College.
2 Hukamchánd	...	Delhi College.
3 Bhattácháryya, Jogendranáth	...	Presidency College.
4 Sankarlál	...	Agra College.
5 Mukhopádhyáy, Sasibhushan	...	Presidency College.
6 Chakravarti, Rámgopál	...	Kishnaghur College.
7 Gangásaran	...	Agra College.

SECOND DIVISION.

In Alphabetical Order.

Baldeoprasád	...	Agra College.
Bandyopádhyáy, Gangádhár	...	Calcutta Free Church Institution.
„ Jogendranáth	...	Sanskrit College.
„ Kántichandra	...	Teacher.
Basák, Govindachandra	...	Dacca College.
Basu, Basantakumár	...	Presidency College.
Bhattácháryya, Rádhákisan	...	Cathedral Mission College.
„ Sivnáth,	...	Sanskrit College.
Chakravarti, Chandramohan	...	Patna College.
Chattopádhyáy, Nrityagopál	...	Calcutta Free Church Institution.
Chaudhuri, Gnánchandra	...	Presidency College.
Datta, Aparnácharan	..	Ditto.
„ Baishnavcharan	...	Ditto.
„ Balárchánd	...	Ditto.
„ Isánchandra	...	General Assembly's Institution.
Ghosh, Avináschandra, (No. 2)	...	Presidency College.
„ Birájkrishna	...	Ditto.
„ Jogendranáth	...	Ditto.
Gupta, Kunjavihári	...	Ditto.
Hariharnáth	...	Patna College.
Khán, Rámgopál	...	Kishnaghur College.
Majumdár, Anandanáth	...	Calcutta Free Church Institution.
Mitra, Bhagavaticharan	...	Patna College.
„ Haricharan	..	Presidency College.
Mukhopádhyáy, Chandrabhushan	...	Kishnaghur College.
„ Priyanáth	...	Presidency College.
Nág, Bámácharan	...	Ditto.
Pandit, Jwálánáth	...	Ditto.
Sányál, Mahendranáth	...	Ditto.
Sarkár, Jagatchandra	...	Cathedral Mission College.
„ Surendranáth	...	Presidency College.
Sarvádhikári, Amritakumár	...	Sanskrit College.
Sen, Akshaykumár	...	Hooghly College.
„ Kánáilál	..	Presidency College.
„ Krishnakumár	..	Calcutta Free Church Institution.

THIRD DIVISION.

In Alphabetical Order.

Bandyopádhyáy, Gopalchandra	...	Kishnaghur College.
Barát, Chaitanyaprasád	...	Patna College
Basu, Baidyonath	...	Kishnaghur College.
„ Protapchandra	...	Presidency College.
Bhattácháryya, Gnánchandra	...	Ditto.
Chakravarti, Akhilchandra	...	Ditto.
„ Mahendranáth	...	Queen's College, Benares.
„ Syámaldás	...	Patna College.
Chaudhuri, Apurvakrishna	...	Presidency College.
Chattopádhyáy, Jitendranáth	...	Hooghly College.
„ Kedárnáth	...	Teacher
Cones, G. A.	...	St. Xavier's College.
D'Cruz, J. A.	...	Canning College, Lucknow.

Dás, Bhairavchandra	...	General Assembly's Institution.
„ Rámeswar	...	Presidency College.
Datta, Narasinha	...	Ditto.
„ Surendrakrishna	...	Ditto.
De, Bhavánisankar	...	Dtto.
„ Jogeschandra	...	Ditto.
Dhar, Asutosh	...	Ditto.
Ghosh, Amritalál	...	Ditto.
„ Atulkrishna	...	Ditto.
„ Gopálchandra	...	L. M. S. Institution, Bhowanipore.
„ Iswarchandra	...	Dacca College.
„ Rajanikánta	...	Ditto.
„ Rámsákhá	...	Sanskrit College.
Gupta, Mahananda	...	Hooghly College
Mallik, Jogendrachandra	...	Kishnaghur College.
Mitra, Nolinináth	...	Hooghly College.
Mukhopádhyáy, Adyonáth	...	General Assembly's Institution.
„ Govindadev	...	Hooghly College.
„ Jogendranáth	...	Presidency College.
„ Kshetramohan	...	Ditto.
Panja, Nrisinhamurári	...	Calcutta Free Church Institution.
Ráy, Devendranath	...	L. M. S. Institution, Bhowanipore.
Raychaudhuri, Jadavkrishna	...	Presidency College.
Rostan, J. B.	...	St. Xavier's College.
Sányál, Jogendranáth	...	Cathedral Mission College.
Sarkár, Jogeschandra	...	Presidency College.
„ Táraknáth	...	Kishnaghur College.
Sen, Trailokyanáth	...	Hooghly College.
Sukul, Bhadranáth	...	Kishnaghur College.

J. SUTCLIFFE,
Registrar.

CALCUTTA UNIVERSITY,
The 21st January 1871.

Statement of Transactions of District Savings Banks for the week ending 26th January 1871.

PROVINCE.	Number of Banks open.	DEPOSITS.		WITHDRAWALS.			BALANCE.
		No.	Amount.	No.	Amount, Principal.	Amount, Interest.	
			Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.
Bengal	22	29	2,677 2 3	3	740 0 0	3 14 0	49,836 2 10
North-Western Provinces ...	9	9	480 0 0	5	752 0 6	4 5 3	16,969 10 1
Punjab	7	15	1,365 0 0	...	...	...	12,516 8 9
Oudh	1	2	132 0 0	...	...	...	1,713 0 0
Central Provinces	4	2	550 0 0	1	32 0 0	...	5,832 11 0
British Burmah	3	1	140 0 0	...	...	...	4,066 5 3
Berar	2	...	...	...	...	...	960 0 0
India	1	...	...	...	...	...	3,735 8 11
TOTAL ...	49	52	5,344 2 3	9	1,524 0 6	8 3 3	95,629 14 10

CALCUTTA,
The 27th January 1871.

E. F. HARRISON,
Comptroller General.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 27th January 1871.

No. 216.—The next Overland Mail *viâ* Bombay will close on Wednesday, the 1st February 1871.

2. Book post and pattern packets must be posted on the 31st January, 1871.

3. There will be no Express.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or, bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M., and after 7 up to 8-30 P. M., by a Post Office Clerk at the East Indian Railway Station, Armenian Ghât.

Postage chargeable by the new route *viâ* Brindisi and Germany :—

			Rs.	A.	P.
For the United Kingdom ...	Each letter per ½ oz.		0	8	0
	Each newspaper per 4 oz.		0	2	8
	Each book or pattern packet.	Not exceeding 1 oz.	0	2	0
		" " 2 "	0	3	4
		" " 4 "	0	4	8
		Every additional 4 "	0	4	8
For places served through the United Kingdom.	Each letter 8 pie per ½ oz. less than the published rate for a letter sent *viâ* Marseilles.				
	Each newspaper 8 pie per 4 oz. more than the published rate for a newspaper sent *viâ* Marseilles.				
	Each packet of books or patterns	8 pie per 4 oz. more than the published rate for a packet sent *viâ* Marseilles.			

As the late Papal States now form part of the Kingdom of Italy, correspondence for these States are now subject only to the same postal rules as apply to other parts of Italy, published in the Notification of this Department dated 2nd September 1870.

No. 217.—Mails for Chittagong and Akyab, for transmission per Steamer *Moulmein*, will be closed at this Office on Thursday, the 2nd February 1871, at 6 P. M.

No. 218.—Mails for Rangoon, Moulmein, Penang, Malacca and Singapore, for transmission per Steamer *Abyssinia*, will be closed at this Office on Thursday, the 2nd February, 1871, at 6 P. M.

The 25th January 1871.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 25th January 1871.

Arratoon, L.
Andrews, N.

Bainbridge, R.
Bird, C.
Bowlie, W. H.
Boate, C.
Blackburn, Staff Surg. T.

Connois, Mrs. A. E.
Cock, E.
Colquhoun, Capt. J.
Campbell, G.
Carson, D.
Colley, C. C.
Channon, Mrs. L.

Duff, P. R. R.
Doran, H.
Dempsey, Mrs.
D'Costa, G. T.

Elam, E.

Forbes, Mrs.
Fleming, R.
Freeman, J. A.
Fairlie, R.

Gray, Miss M. G.
Gray, J. A J.
Gammijhan & Co.
Gomes, T.
Grant, R. A.
Gordon, Mrs.

Hair, J.
Hurry Mohun Banerjee.
Holloway, W. J.
Hamilton, R.
Horden, C. H.
Harris, Mrs. A.
Hughes, T. W.
Hutton, W. H.
Hamond, G. E. G.
Hobbs, C.
Hewes, Mrs.

Issur Chunder Mayeck.

Jones, R. H. W.

Knight, A. (Private).

Leadon, R.
Lawrence, T. B.

McKay, F.

Mendes, Mrs
Meadows, Dr. C. J. W.
Morley, H. T.
Minto, Esq.
Mitchell, Mrs. M.
Munniss, Miss F.
McLean, Capt. C. M.

Nowell, W. H. G.

Osgood, S. S.

Pemberton, H. L.
Patterson, J. S.
Paterson, Mrs. W. R.

Ricketts, Mrs.
Ram Chunder Ghosal.
Rungo Lall Banerjee.

Smith, G. F. G.
Stanley, E. J.
Saintyves, A.

The Manager, Library and General Repository.
Thorn, G.

Wall, Mrs.
Wallington, Mrs. M.

W. H. McGOWAN,
Post Master of Calcutta.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 28 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

NOTICE.

The Thirty-third Annual General Meeting of Subscribers to the above Institution will be held in the Town Hall on Saturday, the 28th January 1871, at 3 P. M., to receive the report of the Directors and to consider such matters as may then be submitted.

By order of the Directors,
W. H. RYLAND,
Officiating Secretary.

U. S. F. P. F. OFFICE,
The 16th December 1870.

The Estate of the late Mr. T. Menzies.

Notice is hereby given to parties having claims to the Estate of the late Mr. T. Menzies, who died near Allahabad on the 28th August 1868, *i. e.*, on the allotments of Waste Lands No. 2, Lookcha Nos. 3 & 4, 4, 8, 9 Ummurgurh, and Bhuddowra, in the District of Kheree, Oudh, that within three months from date they are requested to send in their claims to the undersigned, otherwise they will not be recognised.

C. R. SHAW, *Major,*
Deputy Commissioner.

KHEREE, DY. COMMR.'S OFFICE,
The 25th November 1870.

TENTS.

JUBBULPORE GOVERNMENT SCHOOL OF INDUSTRY.

The prices of Tents made at this Institution are the same as last year.

The reduction of 10 per cent. in the price of Tents under five hundred Rupees, and 20 per cent. on Tents over five hundred Rupees, as sanctioned last season, is still allowed, and revised list with prices reduced as above are available on application to the Superintendent.

B. ROGERS, *Captain,*
Superintendent.

Notice.

All persons having claims against, or being indebted to, the Estate of the late Mr. H. L. Davis, Executive Engineer, Hoshungabad, in the Central Provinces, are requested to prefer such claims or pay the amount due to the undersigned within one month from this date.

T. B. DENNYS,
District Judge.

HOSHUNGABAD,
The 6th January 1871.

In re Estate of the late Mr. Herbert Lewis Augustus Davis, Executive Engineer, Hoshungabad.

Whereas letters of administration to the above estate have been this day granted to Flora Davis, the widow of the deceased, presently residing at Jabálpúr in the Central Provinces, all persons indebted to or having claims on the estate are required to communicate the same to the Administratrix from this date.

J. B. DENNYS, *Lieut. Colonel,*
District Judge.

DY. COMMR.'S OFFICE;
HOSHUNGABAD,
The 19th January 1871.

Central Provinces Gazetteer, Edition of 1870, in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per Vol., exclusive of postage charge. Apply to Messrs. Thacker, Vining & Co., Bombay, or to Superintendent, Chief Commissioner's Office, Nagpúr.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

CALCUTTA CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.		
		Rs.	
3785	A/85 37753	500	Mr. T. Duke, Inspector of Police, Section E.
	A/85 37752	500	
	A/70 68933	100	
3786	A/70 09851	100	Baboo Debendronath Dey.
3787	A/57 46777	50	Baboo Joygopal Banerjee.
3789	A/85 34538	500	Mr. T. Duke, Inspector of Police, Section E.
	Notes partially lost or destroyed.		
		Rs.	
3783	A/7 48123	10	Baboo Bharut Chunder Gangooly.
3788	A/72 62469	20	P. W. Carters, Esq., Official Assignee's Assistant.
3769	A/71 60080	20	D. Erskine, Esq., Bengal Police.

PAPER CURRENCY DEPARTMENT;
CALCUTTA,
The 24th January 1871.

L. BERKELEY,
Asst. Commr. of Paper Currency.

AKOLA CIRCLE.

NO OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes partially lost or destroyed.	
	Rs.	
500081	500	Munwar Ali Feeda Ali, Shop-keeper, Bassim.

PAPER CURRENCY OFFICE;
AKOLA,
The 16th January 1871.

J. H. BURNS,
Asst. Commr. of Paper Currency.

ALLAHABAD CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.		
		Rs.	
66	D/22019 ...	10 ...	Nuthoo, Meerut.
	D/00935 ...	20 ...	
	D/05101 ..	20 ..	
	D/04947 ...	50 ...	
	Notes partially lost or destroyed.		
		Rs.	
161 ...	D/00839 ...	500 ...	Bunsee Dhur Buldeo Sahoy, Banker, Meerut.
113 ..	A/59482 wrongly joined	10 ...	Mrs. A. Davey, Dinapore.
	A/59483 wrongly joined	10 ...	
162 ...	D/03896 wrongly joined	10 ...	Chief Pay Master, E. I. R., Calcutta.
	D/03875 wrongly joined	10 ...	
163 ...	D/00377 ...	50 ...	Secretary, Simla Bank Corporation, Limited, Simla.
117 ...	A/28279 ...	10 ...	N. W. Macdonald, Tirhoot.

PAPER CURRENCY OFFICE;
ALLAHABAD,
The 23rd January 1871.

S. JENNINGS, *A. A. G.*,
for *Deputy Commissioner of Paper Currency.*

LAHORE CIRCLE.

NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
Notes wholly lost or destroyed.		
	Rs.	
A/41261 Destroyed ...	100 ...	Lala Jawahur Sing, Station Gomashta, Ferozepore.
A/72652 Destroyed ...	100 ...	
A/94331 Destroyed ...	100 ...	
A/93782 Destroyed ...	100 ..	
A/92570 Destroyed ...	100 ..	
A/16244 Destroyed ...	50 ..	
E/06103 lost ...	20 ...	Baboo Goburdhun Dey, Curator's Office, Lahore.
Notes partially lost or destroyed.		
	Rs.	
A/34170 right half	10 ...	Mosummut Soonder, Lahore.
A/93967 wrongly joined	10 ...	The Pay Master, Punjab, Sind, and Delhi Railway, Lahore.
A/34123 wrongly joined		
A/58317 right half	20 ...	Mr. H. Smith, Barrack Master, Ferozepore.
E/01847 right half	20 ...	
A/29105 right half	10 ...	
A/56441 left half	20 ...	Baboo Mohindro Nath Sircar, Accountant General's Office, Lahore.
E/04168 left half	20 ...	

PAPER CURRENCY OFFICE;
LAHORE,
The 16th January 1871.

J. G. HEWSON, *A. A. G.*,
for *Deputy Commissioner.*

CALICUT CIRCLE.

No. of Notes.	Value.	Name of Claimant.
		Notes wholly lost or destroyed.
	Rs.	
B/53944 ...	10 ...	M. Shadagopa Moodelliar & Co., Madras.
B/30296 ...	10 ..	Mr. A. H. Shaw, Agent, Tudor & Co., Madras.
J/7507 ...	10 ...	Principal, St. Mary's Seminary, Madras.
B/96196 ..	20 ..	Mr. H. E. Davies, Inspector, Palghaut.
B/81958 ...	50	Mahomed Sahib, Ghee Merchant, Mysore.
J/03141 ...	50 ...	Annajiengar, Treasurer, Chittledroog District.
J/03144 ...	50 ...	
J/00597 ...	50 ...	W. Terumala Char Chekkamangalur.
J/06623 ...	50 ...	Principal, St. Mary's Seminary, Madras.
B/38231 ...	100 ...	Moonea Pillay, No. 226, Madras.
B/68478 ...	100 ...	V. C. Govinda Moodelliar & Co., Vellore.
B/68479 ...	100 ...	
B/68480 ...	100 ..	
B/68482 ...	100 ...	
J/08956 ...	100 ...	Abdullah of Vaniembady.
J/14411 ..	100 ...	Mr. C. J. Kolthoff, 2nd Judge, Sudr Court, Trevandrum.
J/00242 ...	500 ...	Mr. J F. Almeida, Writer to Messrs. Gay Subaray & Co., Palghaut.
		Notes partially lost or destroyed.
	Rs.	
R/016[illegible] L/028[illegible]	10 ..	T. Venkoji Row, Shroff of Messrs. C. Shand & Co., Madras.
J/019[illegible]	10 ...	M. Parasurama Naiken, Apothecary Dt., 20, N. W. L., Raichore.
J/08[illegible] ...	10 ...	S. D. Fennell, Esq., Assistant Superintendent of Police, Palghaut.
J/10757 ...	10 ..	C. Moothasawmy, Butler to H. E. Pringle, Esq., Mangalore.
J/12371 ...	10 ...	P. Govindan, Head Master, Augadiprom Rate School.
L/04807 wrongly joined R/04808	10 ...	[illegible]. Gow Saib, Madras.
J/00502 ...	20 ...	Messrs T. Alagherrysawmy Naidoo & Brother, Trichinopoly.
J/00851 ...	20 ...	Rungasawmy, Subadar, 23rd Regiment L I., Quilon.
J/03518 ...	20 ...	
J/02270 ...	50 ..	Krishnaiah, Cloth Merchant, Bangalore.
J/03469 ...	50 ...	Messrs. Moses & Co, Madras.
J/04609 ...	50 ...	
J/01560 ...	100 .	Thombilinga Bandary, Merchant, residing at Nungambakam, Madras.
J/01561 ..	100 ..	
J/01562	100	
J/01563	100 ...	
J/01564 ...	100 ...	
J/02008 wrongly joined J/08110	100 ...	Adokonjesraj, Cochin.

PAPER CURRENCY OFFICE;
CALICUT,
The 16th January 1871.

P. A. COLE,
Asst. Depy. Commissioner.

PROMISSORY NOTE.

Lost.

In transmission by post to London the upper half of the under-mentioned Government Promissory Note in the name of the Revd. C. Moultrie, No. 028104 of 5 per cent. loan of 1856-57.

G. W. MOULTRIE.

The 24th January 1871.

Report of a Deserter from the 107th Regiment of Infantry,—dated at Barrackpore, this 22nd day of January 1871.

Number Rank, and Name	Age	Size		Color of			Date of Desertion.	Place of Desertion.	Date of Enlistment	At what place enlisted	Parish and County in which born.	Marks	Trade	Coat or Jacket	Waistcoat	Breeches or Trowsers	Remarks
		Feet	Inches	Complexion	Hair	Eyes											
2919, Private, Peter Robinson	21 years 6 months	5	8½	Dark	Hazel	Dark Brown	15th January 1871	Barrackpore	24th July 1868	Brighton.	Liverpool	Nil	Grocer's Assistant.	Regimental Cloth Tunic	Nil	Regimental Cloth Trowsers	None

F. CASTLE, *Captain and Major,*
Commanding Det. 107th Regiment.

MAPS OF THE SURVEY OF INDIA.

Published at the Surveyor General's Office, Calcutta, during the month of December 1870.
Sole Agents in Calcutta, Messrs. Thacker, Spink & Co., St. Andrew's Library.

Description.	Size.	Price. Unmounted. Rs	A.
GENERAL MAPS			
Jamoo Territory Sheet No. 2, Scale 2 miles = 1 Inch ...	40 × 40	3	0
Do. do Sheet No 3, ditto	40 × 40	3	0
Sindh, Complin Sheet No 7, Scale 4 miles = 1 Inch ..	Imperial ...	1	0
Do do. Sheet No. 13, ditto	Ditto ...	1	0
REVENUE SURVEY MAPS *Scale 1 Mile = 1 Inch.*			
Oudh Sheet No 52	2 Sheets Super Royal .	1	8
Do. Sheet No 53	Double Elephant ...	1	8
Sindh Sheet No 67	2 Sheets Super Royal ...	1	8
TOPOGRAPHICAL SURVEY MAPS *Scale 1 Mile = 1 Inch*			
Central Provinces Sheet No. 3	Double Elephant	1	0
Do. do Sheet No 9	Ditto ..	1	0
Do. do. Sheet No 12	Ditto	1	0
Do do Sheet No. 13	Ditto .. .	1	0
Do do. Sheet No 22	Ditto	1	0
Gwalior & Central India, Sheet No 7 (b) ..	Ditto . ..	1	0
Do. do Sheet No. 18	Ditto	1	0
Do. do Sheet No. 19 . .	Ditto	1	0
Do do. Sheet No. 50	Ditto ..	1	0
Do. do Sheet No 53 . .	Ditto ..	1	0
Bundelcund Sheet No. 33 .	Ditto	1	0
Ditto Sheet No. 35 .	Ditto .	1	0
Ditto Sheet No 37	Ditto	1	0
Ditto Sheet No 39 .	Ditto	1	0
Ditto Sheet No 49 . ..	Ditto ...	1	0
Central Provinces Degree Sheet No. 1. Triangulation Chart Scale 4 Miles = 1 Inch . ..	½ Sheet D Elephant	0	8
Do do. „ No. 2 Do. do. ..	Ditto	0	8
CANTONMENT, CITY, & CIVIL STATION PLANS *Scale 12 Inches = 1 Mile.*			
Umballa Cantonment and Environs	14 Sheets D Elephant	9	8
Nowshera do. do	6 do. do.	6	0
Scale 6 Inches = 1 Mile.			
Punnah and Environs	Imperial	1	0
Fortress of Asseergurh and Town of Asseer	Foolscap	0	8
Station of Gowhatty and its Environs	Imperial ...	1	0

SURVEYOR GENERAL'S OFFICE;
Calcutta, the 11th January 1871.

H. L. THUILLIER, *Colonel,*
Surveyor General of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 28, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General in Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th January 1871, and is hereby promulgated for general information :—

ACT No. I OF 1871.

THE CATTLE-TRESPASS ACT, 1871.

CONTENTS.

PREAMBLE.

CHAPTER I.—*Preliminary.*

SECTION.

1. Short title.
   Local extent.
   Commencement of Act.
2. Repeal of Acts.
   References to repealed Acts.
3. Interpretation-clause.

CHAPTER II.—*Pounds and Pound-keepers.*

4. Establishment of pounds.
5. Control of pounds.
   Rates of charge for feeding impounded cattle.
6. Appointment of pound-keepers.
   Ex-officio pound-keepers in Madras and Bombay.
   Suspension or removal of pound-keepers.
   Pound-keepers may hold other offices.
   Pound-keepers to be 'public servants.'
7. To keep registers and furnish returns.
8. To register seizures.
9. To take charge of and feed cattle.

CHAPTER III.—*Impounding Cattle.*

SECTION.

10. Cattle damaging land.
Police to aid seizures.
11. Cattle damaging public roads, canals and embankments.
12. Fines for cattle impounded.
List of fines and charges for feeding.

CHAPTER IV.—*Delivery or Sale of Cattle.*

13. Procedure when owner claims the cattle and pays fines and charges.
14. Procedure if cattle be not claimed within a week.
15. Delivery to owner disputing legality of seizure, but making deposit.
16. Procedure when owner refuses or omits to pay the fines and expenses.
Deduction of fines and expenses.
Delivery of unsold cattle and balance of proceeds.
Receipt.
17. Disposal of fines, expenses and surplus proceeds of sale.
18. Application of fines and unclaimed proceeds of sales.
19. Officers and pound-keepers not to purchase cattle at sales under Act.
Pound-keepers when not to release impounded cattle.

CHAPTER V.—*Complaints of illegal Seizures.*

20. Power to make complaints.
21. Procedure on complaint.
22. Compensation for illegal seizure.
Release of cattle.
23. Recovery of compensation.

CHAPTER VI.—*Penalties.*

24. Penalty for forcibly opposing the seizure of cattle or rescuing the same.
25. Recovery of penalty for mischief committed by causing cattle to trespass.
26. Penalty for damage caused to land or crops or public roads by pigs.
27. Penalty on pound-keeper failing to perform duties.
28. Application of fines recovered under section 25, 26 or 27.

CHAPTER VII.—*Suits for Compensation.*

29. Saving of right to sue for compensation.
30. Set-off.

Schedule of repealed Acts.

AN ACT TO CONSOLIDATE AND AMEND THE LAW RELATING TO TRESPASSES BY CATTLE.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to trespasses by cattle; It is hereby enacted as follows :—

CHAPTER I.—*Preliminary.*

Short title.

1. This Act may be called 'The Cattle-trespass Act, 1871.'

Local extent.

It extends to the whole of British India except the Presidency Towns and such districts or tracts of country as the Local Government, with the sanction of the Governor General in Council, may exclude from its operation.

Commencement of Act.

And it shall come into force on the passing thereof.

Repeal of Acts.

2. The Acts mentioned in the schedule hereto annexed are repealed.

References to repealed Acts

References to any of the said Acts in Acts passed subsequently thereto shall be read as if made to this Act.

All pounds established, pound-keepers appointed and villages determined, under Act No. III of 1857 *(relating to trespasses by Cattle)*, shall be deemed to be, respectively, established, appointed and determined under this Act.

Interpretation-clause.

3. In this Act :—

'Officer of Police' includes also Village Watchman, and

'Cattle' includes also elephants, camels, buffalos, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids.

CHAPTER II.—*Pounds and Pound-keepers.*

Establishment of pounds.

4. Pounds shall be established at such places as the Magistrate of the District, subject to the general control of the Local Government, from time to time directs.

The village by which every pound is to be used shall be determined by the Magistrate of the District.

Control of pounds. Rates of charge for feeding impounded cattle.

5. The pounds shall be under the control of the Magistrate of the District; and he shall fix, and may from time to time alter, the rates of charge for feeding and watering impounded cattle.

Appointment of pound-keepers.

6. The Magistrate of the District shall also appoint for each pound a pound-keeper:

Ex-officio pound-keepers in Madras and Bombay.

Provided that, in the Presidency of Fort St. George, the heads of villages, and, in the Presidency of Bombay, the police pátils,

or (where there are no police pátíls) the heads of villages, shall be *ex officio* the keepers of village-pounds.

Suspension or removal of pound-keepers.

Every pound-keeper appointed by the Magistrate of the District may be suspended or removed by such Magistrate.

Pound-keepers may hold other offices.

Any pound-keeper may hold simultaneously any other office under Government.

Pound-keepers to be public servants.

Every pound-keeper shall be deemed a public servant within the meaning of the Indian Penal Code.

Duties of Pound-keepers.

To keep registers and furnish returns.

7. Every pound-keeper shall keep such registers and furnish such returns as the Local Government from time to time directs.

To register seizures.

8. When cattle are brought to a pound, the pound-keeper shall enter in his register,

(*a*) the number and description of the animals,

(*b*) the day and hour on and at which they were so brought,

(*c*) the name and residence of the seizer, and

(*d*) the name and residence of the owner, if known,

and shall give the seizer or his agent a copy of the entry.

To take charge of and feed cattle.

9. The pound-keeper shall take charge of, feed and water the cattle until they are disposed of as hereinafter directed.

CHAPTER III.—*Impounding Cattle.*

Cattle damaging land.

10. The cultivator or occupier of any land,

or any person who has advanced cash for the cultivation of the crop or produce on any land,

or the vendee or mortgagee of such crop or produce, or any part thereof,

may seize or cause to be seized any cattle trespassing on such land, and doing damage thereto or to any crop or produce thereon, and take them or cause them to be taken without unnecessary delay to the pound established for the village in which the land is situate.

Police to aid seizures.

All officers of police shall, when required, aid in preventing (*a*) resistance to such seizures and (*b*) rescues from persons making such seizures.

Cattle damaging public roads, canals and embankments.

11. Persons in charge of public roads, pleasure-grounds, plantations, canals, drainage-works, embankments and the like, and officers of police may seize, or cause to be seized, any cattle doing damage to such roads, grounds, plantations, canals, drainage-works, embankments and the like, or the sides or slopes of such roads, canals, drainage-works or embankments, or found straying thereon,

and shall take them without unnecessary delay to the nearest pound.

Fines for cattle impounded.

12. For every head of cattle impounded as aforesaid, the pound-keeper shall levy a fine according to the following scale:—

Elephant	two rupees.
Camel or buffalo	eight annas.
Horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer ...	four ,,
Calf, ass, or pig	two ,,
Ram, ewe, sheep, lamb, goat or kid...	one anna.

All fines so levied shall be sent to the Magistrate of the District through such officer as the Local Government from time to time directs.

List of fines and charges for feeding.

A list of the fines and of the rates of charge for feeding and watering cattle shall be stuck up in a conspicuous place on or near to every pound.

CHAPTER IV.—*Delivery or Sale of Cattle.*

Procedure when owner claims the cattle and pays fines and charges.

13. If the owner of impounded cattle or his agent appear and claim the cattle, the pound-keeper shall deliver them to him on payment of the fines and charges incurred in respect of such cattle.

The owner or his agent on taking back the cattle, shall sign a receipt for them in the register kept by the pound-keeper.

Procedure if cattle be not claimed within a week

14. If the cattle be not claimed within seven days from the date of their being impounded, the pound-keeper shall report the fact to the officer in charge of the nearest police-station, or to such other officer as the Magistrate of the District appoints in this behalf.

Such officer shall thereupon stick up in a conspicuous part of his office a notice stating—

(*a*) the number and description of the cattle,

(*b*) the place where they were seized,

(*c*) the place where they are impounded,

and shall cause proclamation of the same to be made by beat of drum in the village and at the market-place nearest to the place of seizure.

If the cattle be not claimed within seven days from the date of the notice, they shall be sold by public auction by the said officer, or an officer of his establishment deputed for that purpose, at such place and time and subject to such conditions as the Magistrate of the District by general or special order from time to time directs:

Provided that if any such cattle are, in the opinion of the Magistrate of the District, not likely to fetch a fair price if sold as aforesaid, they may be disposed of in such manner as he thinks fit.

Delivery to owner disputing legality of seizure but making deposit.

15. If the owner or his agent appear and refuse to pay the said fines and expenses, on the ground that the seizure was illegal and that the owner is about to make a complaint under section twenty, then, upon deposit of the fines and charges incurred in respect of the cattle, the cattle shall be delivered to him.

Procedure when owner refuses or omits to pay the fines and expenses.

16 If the owner or his agent appear, and refuse or omit to pay or (in the case mentioned in section fifteen) to deposit the said fines and expenses, the cattle, or as many of them as may be

necessary, shall be sold by public auction by such officer, at such place and time, and subject to such conditions as are referred to in section fourteen

Deduction of fines and expenses

The fines leviable and the expenses of feeding and watering, together with the expenses of sale, if any, shall be deducted from the proceeds of the sale

Delivery of unsold cattle and balance of proceeds

The remaining cattle and the balance of the purchase-money, if any, shall be delivered to the owner or his agent, together with an account showing—

(*a*) the number of cattle seized,

(*b*) the time during which they have been impounded,

(*c*) the amount of fines and charges incurred,

(*d*) the number of cattle sold,

(*e*) the proceeds of sale, and

(*f*) the manner in which those proceeds have been disposed of.

Receipt

The owner or his agent shall give a receipt for the cattle delivered to him and for the balance of the purchase-money (if any) paid to him according to such account

Disposal of fines, expenses and surplus proceeds of sale

17. The officer by whom the sale was made shall send to the Magistrate of the District the fines so deducted.

The charges for feeding and watering deducted under section sixteen shall be paid over to the pound-keeper, who shall also retain and appropriate all sums received by him on account of such charges under section thirteen.

The surplus unclaimed proceeds of the sale of cattle shall be sent to the Magistrate of the District, who shall hold them in deposit for three months, and, if no claim thereto be preferred and established within that period, shall, at its expiry, dispose of them as hereinafter provided.

Application of fines and unclaimed proceeds of sales

18. Out of the sums received on account of fines and the unclaimed proceeds of the sale of cattle, shall be paid—

(*a*) the salaries allowed to pound-keepers under the orders of the Local Government,

(*b*) the expenses incurred for the construction and maintenance of pounds, or for any other purpose connected with the execution of this Act;

and the surplus (if any) shall be applied, under orders of the Local Government, to the construction and repair of roads and bridges and to other purposes of public utility.

Officers and pound keepers not to purchase cattle at sales under Act.

19. No officer of police, or other officer or pound-keeper appointed under the provisions herein contained shall, directly or indirectly, purchase any cattle at a sale under this Act.

Pound keepers when not to release impounded cattle

No pound-keeper shall release or deliver any impounded cattle otherwise than in accordance with the former part of this chapter, unless such release or delivery is ordered by a Magistrate or Civil Court.

CHAPTER V.—*Complaints of illegal Seizures.*

Power to make complaints

20. Any person whose cattle have been seized and detained under this Act may, at any time within ten days from the date of the seizure, make a complaint to the Magistrate of the District, or any Magistrate authorized to receive and try charges without reference by the Magistrate of the District

Procedure on complaint

21 The complaint shall be made by the complainant in person, or by an agent personally acquainted with the circumstances It may be either in writing or verbal If it be verbal, the substance of it shall be taken down in writing by the Magistrate

If the Magistrate, on examining the complainant or his agent, sees reason to believe the complaint to be well founded, he shall summon the person complained against, and make an enquiry into the case.

Compensation for illegal seizure

22 If the seizure be adjudged illegal, the Magistrate shall award to the complainant, for the loss caused by the seizure and detention, reasonable compensation, not exceeding one hundred rupees, to be paid by the person who made the seizure, together with all fines paid and expenses incurred by the complainant in procuring the release of the cattle,

Release of cattle

and if the cattle have not been released, the Magistrate shall, besides awarding such compensation, order their release and direct that the fines and expenses leviable under this Act shall be paid by the person who made the seizure.

Recovery of compensation

23 The compensation, fines and expenses mentioned in section twenty-two may be recovered as if they were fines imposed by the Magistrate

CHAPTER VI.—*Penalties*

Penalty for forcibly opposing the seizure of cattle or rescuing the same

24 Whoever forcibly opposes the seizure of cattle liable to be seized under this Act,

and whoever rescues the same after seizure, either from a pound, or from any person taking or about to take them to a pound, such person being near at hand and acting under the powers conferred by this Act,

shall, on conviction before a Magistrate, be punished with imprisonment for a period not exceeding six months, or with fine not exceeding five hundred rupees, or with both.

Recovery of penalty for mischief committed by causing cattle to trespass

25. Any fine imposed for the offence of mischief by causing cattle to trespass on any land may be recovered by sale of all or any of the cattle by which the trespass was committed, whether they were seized in the act of trespassing or not, and whether they are the property of the person convicted of the offence, or were only in his charge when the trespass was committed

Penalty for damage caused to land or crops or public roads by pigs

26. Any owner or keeper of pigs, who, through neglect or otherwise, damages or causes or permits to be damaged any land, or any crop or produce of land, or

any public road, by allowing such pigs to trespass thereon, shall, on conviction before a Magistrate, be punished with fine not exceeding ten rupees.

Penalty on pound-keeper failing to perform duties

27. Any pound-keeper releasing or purchasing or delivering cattle contrary to the provisions of section nineteen, or omitting to provide any impounded cattle with sufficient food and water, or failing to perform any of the other duties imposed upon him by this Act, shall, over and above any other penalty to which he may be liable, be punished, on conviction before a Magistrate, with fine not exceeding fifty rupees.

Such fines may be recovered by deductions from the pound-keeper's salary.

Application of fines recovered under section 25, 26 or 27.

28 All fines recovered under section twenty-five, section twenty-six or section twenty-seven may be appropriated in whole or in part as compensation for loss or damage proved to the satisfaction of the convicting Magistrate.

CHAPTER VII.—*Suits for Compensation.*

Saving of right to sue for compensation.

29. Nothing herein contained prohibits any person whose crops or other produce of land have been damaged by trespass of cattle, from suing for compensation in any competent Court.

Set-off.

30. Any compensation paid to such person under this Act by order of the convicting Magistrate, shall be set-off and deducted from any sum claimed by or awarded to him as compensation in such suit.

SCHEDULE.
(See section 2.)

Number and year	Title of Act.
III of 1857 .	An Act relating to trespasses by cattle.
V of 1860 ..	An Act to amend Act III of 1857 (relating to trespasses by cattle).
XXII of 1861 ..	An Act to amend Act III of 1857 (relating to trespasses by cattle).

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th January 1871, and is hereby promulgated for general information:—

ACT No. II OF 1871.

An Act to extend the Prisons' Act, 1870, to Coorg.

Preamble.

FOR the purpose of extending the Prisons' Act, 1870, to Coorg: It is hereby enacted as follows:—

Extension to Coorg of Act XXVI of 1870.

1. The said Act shall extend to the territories under the administration of the Chief Commissioner of Coorg, but subject to the following modifications (that is to say):—

(*a.*) The preamble and sections one and six shall be construed as if, after the words 'Central Provinces,' the word 'Coorg' were inserted.

(*b.*) Section one shall be construed as if, for the words and figures 'December, 1870,' the words and figures 'February, 1871' were substituted.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 20th January 1871, and is hereby promulgated for general information:—

ACT No. III OF 1871.

THE INDIAN PAPER CURRENCY ACT, 1871.

CONTENTS.

PREAMBLE.

SECTION. *I.—Preliminary.*

1. Short title.
   Local extent.
   Commencement.
2. Acts repealed.

II.—The Department of Issue.

3. Functions of Department of Issue.
4. Head Commissioner.
   Commissioners at Madras and Bombay.
5. Power to establish Circles of Issue.
6. Deputy Commissioners.
7. Subordination of Commissioners and Deputy Commissioners.
8. Appointment, suspension and removal of officers.

SECTION. *III.—Supply and Issue of Currency Notes.*

9. Head Commissioner to provide and distribute currency notes.
Notes where payable.
10. Signatures to notes.
11. Issue of notes for silver.
Proviso.
12. Issue of notes for gold.
13. Expense of melting and assaying bullion received for notes.
Loss of weight.
14. Certificates for bullion.
Contents of certificate.
15. Notes where legal tender.

IV.—Reserve.

16. Bullion received for notes to be kept as a reserve.
Except amount fixed as minimum limit of circulation.
17. Investment of such amount.
Appropriation of coin, bullion and securities.
Sale or exchange of bullion and foreign coin.
18. Trustees of securities purchased under Act.
19. Power to sell such securities.
Power to replace them.
20. Interest on such securities to be entered in a separate account.
"Profits of Notes Circulation."
Annual account.

V.—Private Bills payable to Bearer on Demand.

21. Prohibition of issue of private bills or notes payable to bearer on demand.
Exception in favour of cheques.
22. Penalty for issuing such bills or notes.
Prosecutions.
Recovery of fines.

VI.—Miscellaneous.

23. Monthly abstracts of accounts.
24. Description of notes in indictments.
25. Supplementary powers of the Government of India.

AN ACT TO CONSOLIDATE AND AMEND THE LAW RELATING TO THE GOVERNMENT PAPER CURRENCY.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to the Government Paper Currency; It is hereby enacted as follows :—

I.—Preliminary.

Short title.

1. This Act may be called "The Indian Paper Currency Act, 1871":

Local extent.

It extends to the whole of British India;

Commencement.

And it shall come into force on the passing thereof.

Acts repealed.

2. The Acts mentioned in the schedule hereto annexed are repealed.

All appointments made, rules prescribed, circles of issue established, notifications published, and notes issued under any such Act shall be deemed to be respectively made, prescribed, established, published and issued under this Act.

II.—The Department of Issue.

Functions of Department of Issue.

3. There shall continue to be a Department of the public service, to be called the Department of Issue, whose function shall be the issue of promissory notes of the Government of India payable to bearer on demand, for such sums, not being less than five rupees, as the Governor General in Council from time to time directs.

Head Commissioner.

4. At the head of such Department shall be an officer called the Head Commissioner of the Department of Issue, and two other officers, called, respectively, the Commissioner of the Department of Issue at Madras and the Commissioner of the Department of Issue at Bombay.

Commissioners at Madras and Bombay.

Power to establish Circles of Issue.

5. The Governor General in Council ma, from time to time, by order published in the *Gazette of India*,

establish Districts, to be called Circles of Issue, three of which circles shall include the Towns of Calcutta, Madras and Bombay, respectively,

appoint in each circle some one town to be the place of issue of notes, as hereinafter provided,

establish in such town an Office or Offices of Issue, and

declare that, for the purposes of this Act, any such town (other than Calcutta, Madras or Bombay) shall be deemed to be situate within such Presidency as is specified in the order.

Deputy Commissioners.

6. For each Circle of Issue other than those which include the Towns of Calcutta, Madras and Bombay, there shall be an officer called the Deputy Commissioner of Issue.

Subordination of Commissioners and Deputy Commissioners.

7. For the purposes of this Act, the Commissioners at Madras and Bombay shall be subordinate to the Head Commissioner:

the Deputy Commissioners in the Presidency of Fort William in Bengal shall be subordinate to the Head Commissioner; and

the Deputy Commissioners in the Presidencies of Fort St. George and Bombay shall be subordinate to the Commissioners of Madras and Bombay, respectively.

Appointment, suspension, and removal of officers.

8. All officers under this Act shall be appointed, and may be suspended or removed, by the Governor General in Council.

III.—Supply and Issue of Currency Notes.

Head Commissioner to provide and distribute Currency notes.

9. The Head Commissioner of Issue shall provide promissory notes of the Government of India payable to bearer on demand, of the denominations prescribed under this Act, and shall supply the Commissioners at Madras and Bombay, and the several Deputy Commissioners with such notes as they require for the purposes of this Act.

Notes where payable.

All such notes shall bear upon them the name of the town from which they are severally issued, and shall be payable only—

at the Office or Offices of Issue of such town and

at the Presidency town of the Presidency within which such town is situate.

Signatures to notes.

10. The name of the Head Commissioner, of either of the Commissioners, of a Deputy Commissioner, or of some other person authorized by the said Head Commissioner, or by either of the said Commissioners, to sign notes issued under this Act, shall be subscribed to every such note, and may be impressed thereon by machinery.

Names so impressed shall be taken to be valid signatures.

Issue of notes for silver.

11. The Head Commissioner, the Commissioners, and the Deputy Commissioners shall, in their respective Circles of Issue, on the demand of any person, issue from the Office or Offices of Issue established in their respective Circles, promissory notes of the Government of India payable to bearer on demand, of the denominations prescribed under this Act, on the terms following:—

(*a*) in exchange for the amount thereof in current silver coin of the Government of India; or,

(*b*) in exchange for the amount thereof in silver bullion or foreign silver coin at the rate of nine hundred and seventy-nine rupees per one hundred and eighty thousand grains of silver fit for coinage and of the standard fineness prescribed by the Indian Coinage Act, 1870:

Proviso.

Provided that in all places where there is no Mint of the Government of India, any such Head Commissioner, Commissioner, or Deputy Commissioner may refuse to issue notes in exchange for silver bullion or foreign coin under this section.

Issue of notes for gold.

12. The Governor General in Council may from time to time, by order published in the *Gazette of India*, direct that notes to an extent to be specified in the order, not exceeding one-fourth of the total amount of issues represented by coin and bullion as herein provided, shall be issued at such Offices of Issue as are named in the order, in exchange for gold coin of full weight of the Government of India or for foreign gold coin or gold bullion, at the rates and according to the rules and conditions fixed by such order.

Expense of melting and assaying bullion received for notes.

13. The Head Commissioner, Commissioners, and Deputy Commissioners may require any bullion or foreign coin received under section eleven or section twelve to be melted and assayed.

Loss of weight.

Any loss of weight caused by such melting or assay shall be borne by the person tendering the bullion or coin.

Certificates for bullion.

14. Every person so tendering bullion or foreign coin and depositing it in any Office of Issue shall, after the expiration of the time necessary for melting and assaying the same, be entitled to receive therefor a certificate signed by the person authorized to issue the notes aforesaid.

Contents of certificate.

Such certificate shall—

(*a*) acknowledge the receipt of such bullion or foreign coin,

(*b*) state the amount of notes issued under this Act, or of such notes and cash, to which the holder is entitled in exchange for such bullion or coin,

(*c*) state the interval on the expiration of which, if the certificate be presented to such office, the holder shall be entitled to receive such amount.

Notes where legal tender.

15. Within any of the said Circles of Issue a note issued under this Act from any Office of Issue in such Circle, shall be a legal tender to the amount expressed in such note, in payment or on account of—

any revenue or other claim to the amount of five rupees and upwards due to the Government of India,

any sum of five rupees and upwards due by the Government of India, or by any body corporate or person in British India:

Provided that no such note shall be deemed to be a legal tender by the Government of India at any Office of Issue.

IV.—Reserve.

Bullion received for notes to be kept as a reserve.

16. The whole amount of the coin and bullion received under this Act for notes shall be retained and secured as a reserve to pay such notes, with the exception of such an amount, not exceeding sixty millions of rupees, as the Governor General in Council, with the consent of the Secretary of State for India, from time to time fixes.

Except amount fixed as minimum limit of circulation.

17. The amount so fixed shall be published in the *Gazette of India*, and the whole or such part thereof as the Governor General in Council from time to time fixes shall be invested in securities of the Government of India: the said coin, bullion and securities shall be appropriated and set apart to provide for the satisfaction and discharge of the said notes; and the said notes shall be deemed to have been issued on the security of such coin, bullion and securities, as well as on the general credit of the Government:

Investment of such amount.

Appropriation of coin, bullion, and securities.

Provided that any silver bullion or foreign coin received under this Act may be sold or exchanged for silver coin of the Government of India, and that any gold coin or bullion received under this Act may be sold or exchanged for silver coin or bullion to be so appropriated and set apart instead of the gold coin or bullion.

Sale or exchange of bullion and foreign coin.

For the purposes of this section, silver bullion and coin shall be rated at ninety-eight rupees per eighteen thousand grains of standard fineness, and gold bullion and coin at the rates fixed by the Governor General in Council under section twelve.

18. The Government securities so purchased shall be held by the Head Commissioner and the Master of the Mint at Calcutta in trust for the Secretary of State for India in Council.

Trustees of securities purchased under Act.

19. The Head Commissioner may, at any time when ordered so to do by the Governor General in Council, sell and dispose of any portion of the above-mentioned limited amount of Government securities.

Power to sell such securities.

For the purpose of effecting such sales, the Master of the Mint at Calcutta shall, on a request in writing from the Head Commissioner, at all times sign and endorse such Government securities, and the said Head Commissioner, if so directed by the Governor General of India in Council, may purchase Government Securities to replace such sales.

Power to replace them.

20. The interest accruing due on the securities purchased and held under this Act shall be entered in a separate account, to be annually rendered by the Head Commissioner to the Governor General in Council.

Interest on such securities to be entered in a separate account.

The amount of such interest shall from time to time, as it becomes due, be paid to the credit of the Government of India, under the head of "Profits of Notes Circulation,"

"Profits of Notes Circulation."

and an account showing the amount of such profits and of the charges and expenses incidental thereto, shall be made up and published annually in the *Gazette of India*.

Annual account.

V.—Private Bills payable to Bearer on Demand.

21. No body corporate or person in British India shall draw, accept, make or issue any bill of exchange, hundí, promissory note or engagement for the payment of money payable to bearer on demand, or borrow, owe, or take up any sum or sums of money on the bills, hundís or notes payable to bearer on demand, of any such body corporate or of any such person:

Prohibition of issue of private bills or notes payable to bearer on demand.

Provided that cheques or drafts payable to bearer on demand or otherwise, may be drawn on bankers, shroffs, or agents, by their customers or constituents, in respect of deposits of money in the hands of such bankers, shroffs, or agents, and held by them at the credit and disposal of the persons drawing such cheques or drafts.

Exception in favour of cheques.

22. Any body corporate or person committing any offence under section twenty-one shall, on conviction before a Magistrate of Police or a person exercising the full powers of a Magistrate, be punished with a fine equal to the amount of the bill, hundí, note or engagement in respect whereof the offence is committed.

Penalty for issuing such bills or notes.

Every prosecution under this section shall be instituted by the Head Commissioner, Commissioner, or Deputy Commissioner, as the case may be, of the Circle of Issue in which such bill, hundí, note or engagement is drawn, accepted, made or issued.

Prosecutions.

All fines imposed under this section may be recovered, if for offences committed outside the local limits of the Presidency towns, in the manner prescribed by the Code of Criminal Procedure, and, if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of those towns in force for the time being.

Recovery of fines.

VI.—Miscellaneous.

23 An abstract of the accounts of the Department of Issue showing—

Monthly abstracts of accounts.

(*a*) the whole amount of notes in circulation,

(*b*) the amount of coin and bullion reserved, distinguishing gold from silver, and

(*c*) the amount of the Government Securities held by the said Department,

shall be made up monthly in Calcutta, and published as soon as may be in the *Gazette of India*.

24. All notes issued under this Act shall be deemed to be promissory notes of the Government of India, and may be described as promissory notes of the Government of India in all indictments, and in criminal and civil proceedings.

Description of notes in indictments.

25. The Governor General in Council may from time to time, by notification in the *Gazette of India*—

Supplementary powers of the Government of India.

(1) fix the amounts (not being less than five rupees) for which notes shall be issued under this Act,

(2) alter the limits of any of the said Circles of Issue,

(3) declare the places at which notes shall be issued under this Act,

(4) fix the rates, rules and conditions at and according to which gold may be taken in exchange for Government promissory notes issued under this Act,

(5) fix the charge for melting and assaying bullion and foreign coin received for such notes,

(6) fix the interval on the expiration of which holders of certificates under section fourteen shall be entitled to receive such notes,

(7) regulate any matters relative to Paper Currency which are not provided for by this Act,

(8) revoke or alter any notification previously made under this Act.

Every such notification shall come into force on the day therein in that behalf mentioned, and shall have effect as if it were enacted in this Act:

Provided that no notification under clause (4) of this section shall have effect until six months have elapsed from the date of its appearance in the *Gazette of India.*

SCHEDULE.

Number and year of Act.	Title
XIX of 1861	An Act to provide for a Government Paper Currency.
XXIV of 1861 ...	An Act to enable the Banks of Bengal, Madras and Bombay to enter into arrangements with the Government for managing the issue, payment and exchange of Government Currency Notes and certain business hitherto transacted by the Government Treasuries.
I of 1866 ...	An Act to amend Act XIX of 1861 (*to provide for a Government Paper Currency.*)
XXX of 1867 ...	An Act to amend Act XIX of 1861 (*to provide for a Government Paper Currency.*)
XV of 1870 .	An Act for the further amendment of Act No. XIX of 1861.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 27th January 1871, and is hereby promulgated for general information :—

ACT No. IV OF 1871.

THE CORONERS' ACT, 1871.

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AN ACT TO CONSOLIDATE AND AMEND THE LAWS RELATING TO CORONERS.

Preamble.

WHEREAS it is expedient to consolidate and amend the laws relating to Coroners in the Presidency Towns; It is hereby enacted as follows:—

CHAPTER I.—*Preliminary.*

Short title.

1. This Act may be called "The Coroners' Act, 1871:"

Local extent.

It extends to the local limits of the ordinary original civil jurisdiction of the High Courts of Judicature at Fort William, Madras and Bombay;

Commencement.

And it shall come into force on the passing thereof.

Repeal of enactments.

2. The enactments mentioned in the first schedule hereto annexed are repealed to the extent specified in the third column of the said schedule.

CHAPTER II.—*Appointment of Coroners.*

Coroners of Calcutta, Madras and Bombay.

3. Within the local limits of the ordinary original civil jurisdiction of each of the said High Courts, there shall be a Coroner. Such Coroners shall be called, respectively, the Coroner of Calcutta, the Coroner of Madras, and the Coroner of Bombay.

Their appointment, suspension and removal.

4. Every such officer shall be appointed and may be suspended or removed by the Local Government.

Present Coroners.

Every person now holding such office shall be deemed to have been appointed under this Act.

Coroners to be 'public servants.'

5. Every Coroner shall be deemed a public servant within the meaning of the Indian Penal Code.

Power to hold other offices.

6. Any Coroner may hold simultaneously any other office under Government.

Oath to be taken by Coroner.

7. Every person hereafter appointed to the office of Coroner shall take and subscribe, before one of the Judges of the High Court, an oath that he will faithfully discharge the duties of his office.

CHAPTER III.—*Duties and Powers of Coroners.*

Jurisdiction to enquire into deaths.

8. When a Coroner is informed that the death of any person has been caused by accident, homicide, suicide, or suddenly by means unknown, or that any person being a prisoner has died in prison,

and that the body is lying within the place for which the Coroner is so appointed,

the Coroner shall inquire into the cause of death.

Every such inquiry shall be deemed a judicial proceeding within the meaning of section one hundred and ninety-three of the Indian Penal Code.

Coroner to be sent for when prisoner dies.

9. Whenever a prisoner dies in a prison situate within the place for which a Coroner is so appointed, the Superintendent of the prison shall send for the Coroner before the body is buried. Any Superintendent failing herein shall on conviction before a Magistrate be punished with fine not exceeding five hundred rupees.

Nothing in the former part of this section applies to cases in which the death has been caused by cholera or other epidemic disease.

Power to hold inquests on bodies within local limits wherever cause of death occurred.

10. Whenever an inquest ought to be holden on any body lying dead within the local limits of the jurisdiction of any Coroner, he shall hold such inquest, whether or not the cause of death arose within his jurisdiction.

Power to order body to be disinterred.

11. A Coroner may order a body to be disinterred within a reasonable time after the death of the deceased person, either for the purpose of taking an original inquisition where none has been taken, or a further inquisition where the first was insufficient.

Summoning jury.

12. On receiving notice of any death mentioned in section eight, the Coroner shall summon five, seven, nine, eleven, thirteen or fifteen respectable persons to appear before him at a time and place to be specified in the summons, for the purpose of enquiring when, how, and by what means the deceased came by his death.

Inquest may be on Sunday.

Any inquest under this Act may be held on a Sunday.

Opening Court.

13. When the time arrives, the Coroner shall proceed to the place so specified, open the Court by proclamation, and call over the names of the jurors.

Jurors to be sworn.

14. When a sufficient jury is in attendance, he shall administer an oath to each juror to give a true verdict according to the evidence, and shall then proceed with the jury to view the body.

View of body.

15. The Coroner and the jury shall view and examine the body at the first sitting of the inquest, and the Coroner shall make such observations to the jury as the appearance of the body requires.

Proclamation for witnesses.

16. The Coroner shall then make proclamation for the attendance of witnesses, or, where the inquiry is conducted in secret, shall call in separately such as know anything concerning the death.

Summoning witnesses.

17. It shall be the duty of all persons acquainted with the circumstances attending the death to appear before the inquest as witnesses: the Coroner shall enquire of such circumstances and the cause of the death; and if before or during the enquiry he is informed that any person can give evidence material thereto, may issue a summons requiring him to attend and give evidence on the inquest.

Any person failing so to attend or give evidence shall be deemed to have committed an offence under section one hundred and seventy-four or one hundred and seventy-six of the Indian Penal Code, as the case may be.

For the purpose of causing prisoners to be brought up to give evidence, the Coroner shall be deemed a Criminal Court within the meaning of Act No. XV of 1869 *(to provide facilities for obtaining the evidence and appearance of prisoners and for service of process upon them.)*

Post mortem examinations.

18. The Coroner may direct the performance of a *post mortem* examination, with or without an analysis of the contents of the stomach or intestines, by any medical witness summoned to attend the inquest: and every medical witness, other than the Chemical Examiner to Government, shall be entitled to such reasonable remuneration as the Coroner thinks fit.

Fees to medical witnesses.

Evidence to be on oath.

Evidence on behalf of accused.

19. All evidence given under this Act shall be on oath, and the Coroner shall be bound to receive evidence on behalf of the party, (if any) accused of causing the death of the deceased person.

Interpreter.

Witnesses unacquainted with the English language shall be examined through the medium of an interpreter, who shall be sworn to interpret truly as well the oath as the questions put to, and the answers given by, the witnesses.

Questions suggested by jury.

After each witness has been examined, the Coroner shall enquire whether the jury wish any further questions to be put to the witness, and if the jury wish that any such questions should be put, the Coroner shall put them accordingly.

Coroner to take down evidence in writing.

20. The Coroner shall commit to writing the material parts of the evidence given to the jury, and shall read or cause to be read over such parts to the witness and then procure his signature thereto.

Witnesses to sign depositions.

Any witness refusing so to sign shall be deemed to have committed an offence under section one hundred and eighty of the Indian Penal Code.

Coroner to subscribe depositions.

Every such deposition shall be subscribed by the Coroner.

Adjournment of inquest.

21. The Coroner may adjourn the inquest from time to time, and from place to place.

Jurors' recognizances.

Whenever the inquest is adjourned the Coroner shall take the recognizances of the jurors to attend at the time and place appointed, and notify to the witnesses when and where the inquest will be proceeded with.

The amount of such recognizances shall in each case be fixed by the Coroner.

Coroner to sum up to jury.

22. When all the witnesses have been examined the Coroner shall sum up the evidence to the jury, and the jury shall then consider of their verdict.

Coroner to draw up inquisition.

23. When the verdict is delivered the Coroner shall draw up the inquisition according to the finding of the jury, or, when the jury is not unanimous, according to the opinion of the majority.

Contents of inquisition.

24. Every inquisition under this Act shall be signed by the Coroner with his name and style of office and by the jurors, and shall set forth—

(1) where, when, and before whom the inquisition is holden,

(2) who the deceased is,

(3) where his body lies,

(4) the names of the jurors, and that they present the inquisition upon oath,

(5) where, when, and by what means the deceased came by his death, and

(6) if his death was occasioned by the criminal act of another, who is guilty thereof.

If the name of the deceased be unknown, he may be described as a certain person to the jurors unknown.

Every such inquisition shall be in the form set forth in the second schedule hereto annexed, with such variation as the circumstances of each case require.

Procedure where verdict amounts to murder, culpable homicide, or killing by negligence.

25. When the verdict is that the death has been caused by culpable homicide amounting to murder, or by culpable homicide not amounting to murder, or by a rash or negligent act not amounting to culpable homicide, the Coroner shall bind by recognizance any person knowing or declaring anything material touching such murder, homicide, or act to appear at the next criminal sessions at which the trial is to be, then and there to prosecute or give evidence against the party charged.

Coroner to certify and deliver inquisition, depositions, and recognizances.

The Coroner shall certify and subscribe such recognizances, and shall, immediately after the inquest, deliver them, together with the inquisition and evidence, to the proper officer of the Court in which the trial is to be.

Warrant against person accused.

26. The Coroner shall also, where the verdict justifies him in so doing, issue his warrant for the apprehension of the person accused and commit him to prison until he is thence discharged by due course of law, or, if he be already in prison, issue a detainer to the officer in charge of the jail in which he is.

Power to accept bail.

27. In cases where the jury has found against any person a verdict of culpable homicide not amounting to murder or of killing by a rash or negligent act not amounting to culpable homicide, the Coroner may, if he thinks fit, accept bail with sufficient sureties for the appearance of such person at the next criminal sessions, and thereupon such person, if in custody of any officer of the Coroner's Court, or in any gaol under a warrant of commitment issued by the Coroner, shall be discharged therefrom.

Warrant for burial.

28. When the proceedings are closed, or before, if it be necessary to adjourn the inquest, the Coroner shall give his warrant for the burial of the body on which the inquest has been taken.

Inquisitions not to be quashed for want of form.

29. No inquisition found upon or by any inquest shall be quashed for any technical defect.

Amendment of inquisition.

In any case of technical defect, a Judge of the High Court may, if he thinks fit, order the inquisition to be amended, and the same shall forthwith be amended accordingly.

Cessation of jurisdiction as to treasure trove; wrecks, &c.

30. It shall no longer be the duty of the Coroner to enquire whether any person dying by his own act was or was not *felo de se*, to enquire of treasure trove or wrecks, to seize any fugitive's goods, to execute process, or to exercise as Coroner any jurisdiction not expressly conferred by this Act.

Felo de se.

A *felo de se* shall not forfeit his goods.

Deodands.

Deodands are hereby abolished.

CHAPTER IV.—*Coroner's Juries.*

Fine on juror neglecting to attend.

31. Whenever any person has been duly summoned to appear as a juror by a Coroner, and fails or neglects to attend at the time and place specified in the summons, the Coroner may cause him to be openly called in his Court three times to appear and serve as a juror; and upon the non-appearance of such person, and proof that such summons has been served upon him, or left at his usual place of abode, may impose such fine upon the defaulter, not exceeding fifty rupees, as to the Coroner seems fit.

Certificate as to defaulting juror.

32. The Coroner shall make out and sign a certificate, containing the name and surname, the residence and trade or calling of every person so making default, together with the amount of the fine so imposed, and the cause of such fine,

and shall send such certificate to one of the Magistrates of the place of which he is the Coroner,

Service of copy of certificate.

and shall cause a copy of such certificate to be served upon the person so fined, by having it left at his usual place of residence, or by sending the same through the Post Office, addressed as aforesaid and registered.

Levy of fine.

33. Thereupon such Magistrate shall cause the fine to be levied in the same manner as if it had been imposed by himself.

Jurors not to be twice summoned within the year.

34. Unless in case of necessity, no person who has appeared, or has been summoned to appear, as a juror on an inquest and has not made default, shall, within one year after such appearance or summons, be summoned to appear as a juror under this Act.

Jurors on inquest on prisoner.

35. When an inquest is held on the body of a prisoner dying within a prison, no officer of the prison and no prisoner confined therein shall be a juror on such inquest.

CHAPTER V.—*Rights and Liabilities of Coroners.*

Coroner's salary.

36. Every Coroner shall be entitled to such salary for the performance of the duty of his office, as is prescribed in that behalf by the Governor General in Council.

Disbursements to be repaid.

37. All disbursements duly made by a Coroner for fees to medical witnesses, hire of rooms for the jury and the like, shall be repaid to him by the Local Government.

Power to appoint deputy.

38. Every Coroner may from time to time, with the previous sanction of the Local Government, appoint, by writing under his hand, a proper person to act for him as his deputy in the holding of inquests, and such deputy shall take and subscribe, before one of the Judges of the High Court, an oath that he will faithfully discharge the duties of his office.

Oath to be taken by deputy.

All inquests taken and other acts done by any such deputy, under or by virtue of any such appointment, shall be deemed to be the acts of the Coroner appointing him;

Provided that no such deputy shall act for any such Coroner except during the illness of the said Coroner, or during his absence for any lawful and reasonable cause.

Revocation of appointment.

Every such appointment may at any time be cancelled and revoked by the Coroner by whom it was made.

Exemption from serving on juries.

39. No Coroner or Deputy Coroner shall be liable to serve as a juror.

Privilege from arrest.

40. Coroners and Deputy Coroners shall be privileged from arrest while engaged in the discharge of their official duty.

Penalty for failure to comply with Act.

41. Any Coroner or Deputy Coroner failing to comply with the provisions of this Act, or otherwise misconducting himself in the execution of his office, shall be liable to such fine as the Chief Justice of the High Court, upon summary examination and proof of the failure or misconduct, thinks fit to impose.

Limitation of suits.

42. No proceeding for anything done under this Act, or for any failure to comply with its provisions, shall be commenced or prosecuted after the expiration of three months from such fact or failure, nor after tender of sufficient amends.

FIRST SCHEDULE.

Number and year.	Title.	Extent of Repeal.
33 Geo. III, cap. fifty-two.	An Act for continuing in the East India Company, for a further term, the possession of the British territories in India, together with their exclusive trade, under certain limitations; for establishing further Regulations for the government of the said territories and the better administration of justice within the same; for appropriating to certain uses the revenues and profits of the said Company; and for making provision for the good order and government of the towns of Calcutta, Madras and Bombay.	Section one hundred and fifty-seven.
9 Geo. IV, cap. seventy-four.	An Act for improving the administration of criminal justice in the East Indies.	Sections five and six and (so far as it relates to Coroners) section fifty-one.
Act No. IV of 1848 ...	An Act for regulating Coroners' Juries ...	The whole.
Act No. XLV of 1850.	An Act to declare the law as to the jurisdiction of Coroners.	The whole.

SECOND SCHEDULE.

Form of Inquisition.

AN INQUISITION taken at on the day of , 187 , before E F, Coroner of on view of the body of A B then and there lying dead, upon the oath of G H, I J, K L and M N, then and there duly sworn and charged to inquire when, how, and by what means the said A B came to his death.

We, the said jurors, find unanimously [*or* by a majority of] that the death of the said A B was caused, on or about the day of 187 , by [*here state the cause of death as in the following examples*—

1. *Cases of homicide*]— a blow on the head with a stick inflicted on him by C D, under such circumstances that the act of C D was justifiable [*or* accidental] homicide.
   — a stab on the heart with a knife inflicted on him by C D, under such circumstances that the act of C D was culpable homicide not amounting to murder [*or* culpable homicide amounting to murder, *or* a rash *or* negligent act not amounting to culpable homicide.]
2. *Cases of accident*]— falling out of a boat into the river Hughli, whereby he was drowned.
   — a kick from a horse which fractured his skull and ruptured blood-vessels in his head.
3. *Cases of suicide*]— shooting himself through the head with a pistol.
   — arsenic, which he voluntarily administered to himself.
4. *Cases of sudden death by means unknown*]— disease of the heart.
   — apoplexy.
   — sunstroke.

And so say the jurors upon their oath aforesaid.

Witness our hands. E F, Coroner of

G H, I J, K L, M N, O P (jurors).

WHITLEY STOKES,
Secretary to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 27th January 1871, and is hereby promulgated for general information :—

ACT NO. V OF 1871.

THE PRISONERS' ACT, 1871.

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25. Apprehension of convict where license revoked.
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27. Apprehended convict to be brought up for re-commitment.
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30. Removal from one jail to another in territories under Local Government.
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Remand on recovery.
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33. Power to appoint persons to whom convicts shall be delivered.
34. Power to make rules as to convicts.

VII.—DISCHARGE OF CONVICTS.

35. Discharge of convicts recommended for pardon.
Schedule.

AN ACT TO CONSOLIDATE THE LAWS RELATING TO PRISONERS CONFINED BY ORDER OF A COURT.

Preamble.

FOR the purpose of consolidating the laws relating to prisoners confined by order of a Court; It is hereby enacted as follows:—

I.—PRELIMINARY.

Short title.

1. This Act may be called "The Prisoners' Act, 1871:"

Local extent.

It extends to the whole of British India;

Commencement.

And it shall come into force on the passing thereof.

Repeal of Acts.

2. The Acts mentioned in the Schedule hereto annexed are repealed to the extent specified in the third column of the said Schedule.

II.—PRISONERS IN THE PRESIDENCY TOWNS.

Warrants and writs to be directed to Police Officers

3. All writs or warrants for the arrest or apprehension of any person, issued or awarded by the High Court in the exercise of its ordinary, extraordinary, or other criminal jurisdiction, shall be directed to and executed by any officer of Police within the local limits of such jurisdiction.

Power to appoint Superintendent of Presidency Prisons.

4. The Local Government may appoint officers who shall have authority to receive and keep prisoners committed to their custody under the provisions of this Part.

All such officers appointed under any Act hereby repealed, shall be deemed to be appointed under this Act.

Such officers shall be called, in Calcutta, the Superintendent of the Presidency Prison, in Madras, the Superintendent of Prisons for the town of Madras, and in Bombay, by such title or respective titles as the Local Government from time to time directs.

Every such officer is hereinafter referred to as 'the Superintendent.'

Superintendents to detain persons committed.

5. The Superintendent is hereby authorized and required to keep and detain all persons duly committed to his custody pursuant to the provisions of this Act, or otherwise, by any Court, Judge, Justice of the Peace, Magistrate of Police, Coroner, or other public officer lawfully

exercising civil or criminal jurisdiction according to the exigency of any writ, warrant or order by which such person has been committed, or until such person is discharged by due course of law.

Superintendents to return writs, &c., after execution or discharge.

6. The Superintendent shall forthwith after the execution of every such writ, order, or warrant, except warrants of commitment for trial, or after the discharge of the person committed thereby, return such writ, order, or warrant to the Court or other officer by which or by whom the same has been issued or made, together with a certificate endorsed thereon and signed by the Superintendent, showing how the same has been executed, or why the person committed thereby has been discharged from custody before the execution thereof.

Delivery of persons sentenced to imprisonment or death.

7. Whenever any person is sentenced by the High Court in the exercise of its original criminal jurisdiction to imprisonment or to death, the Court shall cause him to be delivered to the said Superintendent, together with the warrant of the said Court, and such warrant shall be executed by the Superintendent and returned by him to the High Court when executed.

Delivery for intermediate custody of persons sentenced to transportation or penal servitude.

8. Whenever any person is sentenced by the High Court in the exercise of its original criminal jurisdiction to transportation or penal servitude, the Court shall cause him to be delivered for intermediate custody to the Superintendent, and the imprisonment of such person shall have effect from such delivery.

Order under Mutiny Act for intermediate custody.

9. Whenever any Judge of a High Court makes, under any Act for the time being in force for punishing mutiny and desertion, and for the better payment of the Army and their quarters, an order for the intermediate custody of an offender sentenced by a Court Martial holden in India, the Judge shall order such offender to be detained for intermediate custody by the Superintendent.

Committals by High Court in execution of a decree or for contempt.

10. Whenever any person is committed by the High Court, whether in execution of a decree or for contempt of Court, or other cause, he shall be taken by the officer to be appointed for that purpose by such Court, and shall be delivered to the Superintendent, together with a warrant of commitment.

Delivery of persons sentenced by Police Magistrate to imprisonment for non-payment of fine.

11. Whenever any person is sentenced by a Magistrate of Police for the town of Calcutta, Madras, or Bombay, to imprisonment, either absolutely or for default of payment of any fine imposed by any such Magistrate, or is committed to prison for failure to find security to keep the peace and to be of good behaviour, the Magistrate shall cause him to be delivered to the Superintendent, together with a warrant of the Court.

Delivery of persons committed by Justice or Magistrate or Coroner for trial by High Court.

12. Every person committed by a Justice of the Peace or Magistrate or Coroner for trial by the High Court in the exercise of its original criminal jurisdiction shall be delivered to the Superintendent, together with a warrant of commitment, directing him to have the body of such person before the Court for trial, and the Superintendent shall, as soon as practicable, cause such person to be taken before the Court at a Criminal Session of the said Court, together with the warrant of commitment, in order that he may be dealt with according to law.

Custody, pending enquiries under Act XXIII of 1861, section 8.

13. Pending any such enquiry as is mentioned in section eight of Act No. XXIII of 1861 (*to amend Act VIII of* 1859), which the High Court considers it necessary to make, the defendant may be delivered by the officer of the said Court to the Superintendent, subject to the provisions as to deposit of fees and as to release on security contained in the same section,

and the Superintendent is hereby authorized and required to detain such defendant in safe custody until he is re-delivered to the Officer of the Court for the purpose of being taken before the said Court in pursuance of an order of the said Court or of a Judge thereof, or until he is released by due course of law.

Delivery of persons arrested in pursuance of warrant of High Court or Small Cause Court.

14. Every person arrested in pursuance of a writ, warrant, or order of the High Court, in the exercise of its original civil jurisdiction,

or in pursuance of a warrant of any Court established in Calcutta, Madras, or Bombay under Act No. IX of 1850 (*for the more easy recovery of small debts and demands in Calcutta, Madras, and Bombay*),

or in pursuance of a warrant issued under section three of this Act,

shall be brought without delay before the Court by which, or by a Judge of which, the writ, warrant, or order was issued, awarded, or made, or before a Judge thereof, if the said Court, or a Judge thereof, is then sitting for the exercise of original jurisdiction;

and if such Court, or a Judge thereof, is not then sitting for the exercise of original jurisdiction, shall, unless a Judge of the said Court otherwise orders, be delivered to the Superintendent for intermediate custody, and shall be brought before the said Court, or a Judge thereof, at the next sitting of the said Court, or of a Judge thereof, for the exercise of original jurisdiction, in order that such person may be dealt with according to law;

and the said Court or Judge shall have power to make or award all necessary orders or warrants for that purpose.

Warrants under Regulations for confinement of State prisoners.

15. Any warrant of commitment under Regulation III of 1818 of the Bengal Code (*for the Confinement of State Prisoners*), Regulation II of 1819 of the Madras Code (*for the Confinement of State Prisoners*), and Regulation XXV of 1827 of the Bombay Code (*for the Confinement of State Prisoners, and for the Attachment of the Lands of Chieftains and others, for Reasons of State*), may be directed to the Superintendent in the same manner as the same might have been directed to the Sheriff under Act No. XXXIV of 1850 (*for the better Custody of State Prisoners*), and Act No. III of 1858 (*to amend the Law relating to the arrest and detention of State Prisoners*).

III.—PRISONERS IN THE MOFUSSIL.

Officers in charge of prisons may give effect to sentences of certain Courts.

16. Officers in charge of prisons situate outside the local limits of the ordinary original civil jurisdictions of the High Courts of Judicature at Fort William, Madras and Bombay, shall be competent to give effect to any sentence or order or warrant for the detention of any person passed or issued by any Court or tribunal acting under the authority of Her Majesty, or of the Governor General in Council, or of any Local Government.

Warrant of officer of such Court to be sufficient authority.

17. A warrant under the official signature of an officer of such Court or tribunal shall be sufficient authority for holding any prisoner in confinement, or for sending any prisoner for transportation beyond sea, in pursuance of the sentence passed upon him.

Procedure where jailor doubts the legality of warrant sent to him for execution.

18. Any officer in charge of a prison doubting the legality of any warrant sent to him for execution under this Part, or the competency of the person whose official seal and signature are affixed thereto to pass the sentence and issue such warrant, shall refer the matter to the Local Government, by whose order on the case such officer and all other public officers shall be guided as to the future disposal of the prisoner.

Pending any such reference, the prisoner shall be detained in such manner and with such restrictions or mitigations as may be specified in the warrant.

Imprisonment in British India of persons convicted of certain offences in Native States.

19. The Local Government may authorize the reception, detention, or imprisonment in any place under such Government, for the periods specified in their respective sentences, of persons sentenced within the territories of any Native Prince or State in alliance with Her Majesty to imprisonment or transportation for any of the following offences:—

counterfeiting coin,

uttering counterfeit coin,

murder,

culpable homicide not amounting to murder,

being a thug,

voluntarily causing grievous hurt,

administering poison,

kidnapping,

selling minors for purposes of prostitution,

rape,

robbery,

dacoity,

dacoity with murder,

robbery or dacoity with attempt to cause death or grievous hurt,

attempt to commit robbery or dacoity when armed with a deadly weapon,

making preparation to commit dacoity,

belonging to a gang of dacoits,

dishonest misappropriation of property,

breach of trust,

house-burning,

house-breaking,

forgery, and

theft of cattle;

or for an attempt to commit any of the above offences,

or for abetment within the meaning of the Indian Penal Code of suicide by burning or burying alive, or of any of the other offences above specified,

or for such other offences as the Governor General in Council, from time to time, by order published in the *Gazette of India*, thinks fit to prescribe:

Proviso.

Provided that such sentences have been pronounced after trial before a tribunal in which an officer of Government, duly authorized in that behalf by such Native Prince or State, or by the Governor General in Council, is one of the presiding Judges.

Certificate of conviction. Copy of proceedings.

20. Every officer of Government so authorized as aforesaid shall forward with every prisoner a certificate of his conviction, and a copy of the proceedings held at the trial, that the same may be forthcoming for reference at the place where the sentence of imprisonment or transportation is carried into effect.

IV.—CONVICTS SENTENCED TO PENAL SERVITUDE.

Persons sentenced to penal servitude where sent, and how dealt with.

21. Every person sentenced to be kept in penal servitude may, during the term of the sentence, be confined in such prison within British India as the Governor General in Council by general order, from time to time, directs;

and may, during such time, be kept to hard labour;

Intermediate imprisonment.

and may, until he can conveniently be removed to such prison, be imprisoned, with or without hard labour, and dealt with in all other respects as persons sentenced by the convicting Court to rigorous imprisonment may, for the time being, by law be dealt with.

Time of intermediate imprisonment to count in discharge of sentence.

The time of such intermediate imprisonment, and the time of removal from one prison to another, shall be taken and reckoned in discharge or part discharge of the term of the sentence.

Law respecting convicts sentenced to transportation or imprisonment with hard labour applied to persons sentenced to penal servitude.

22. All Acts and Regulations now in force within British India, with respect to convicts under sentence of transportation, or under sentence of imprisonment with hard labour, shall, so far as may be consistent with the express provisions of this Act, be construed to apply to persons under any sentence of penal servitude.

Power to grant license to convict sentenced to penal servitude.

23. The Governor General in Council may grant to any convict sentenced to be kept in penal servitude, a license to be at large within British India or in such part thereof as in such license is expressed, during such portion of his term of servitude, and upon such conditions as to the Governor General in Council seem fit.

The Governor General in Council may at any time revoke or alter such license.

24. So long as such license continues in force and unrevoked, such convict shall not be liable to imprisonment or penal servitude by reason of his sentence, but shall be allowed to go and remain at large according to the terms of such license.

Holder of license to be allowed to go at large.

25. In case of the revocation of any such license as aforesaid, any Secretary to the Government of India may, by order in writing, signify to any Justice of the Peace or Magistrate that such license has been revoked, and require him to issue a warrant for the apprehension of the convict to whom such license was granted, and such Justice or Magistrate shall issue his warrant accordingly.

Apprehension of convict where license revoked.

26. Such warrant may be executed by any officer to whom it may be directed or delivered for that purpose in any part of British India, and shall have the same force in any place within British India as if it had been originally issued or subsequently endorsed by the Justice of the Peace, or Magistrate, or other authority having jurisdiction in the place where the same is executed.

Execution of warrant.

27. The convict, when apprehended under such warrant, shall be brought, as soon as conveniently may be, before the Justice or Magistrate by whom it has been issued, or before some other Justice or Magistrate of the same place, or before a Justice or Magistrate having jurisdiction in the district in which the convict is apprehended.

Apprehended convict to be brought up for re-commitment.

Such Justice or Magistrate shall thereupon make out his warrant under his hand and seal, for the re-commitment of the convict to the prison from which he was released by virtue of the said license.

28. Such convict shall be re-committed accordingly, and shall thereupon be liable to be kept in penal servitude for such further term as, with the time during which he may have been imprisoned under the original sentence and the time during which he may have been at large under an unrevoked license, is equal to the term mentioned in the original sentence.

Re-commitment.

29. If a license be granted under section twenty-three upon any condition specified therein, and the convict to whom the license is granted violates any such condition,

Penalty for breach of condition of the license.

or goes beyond the limits specified in the license,

or, knowing of the revocation of such license, neglects forthwith to surrender himself, or conceals himself, or endeavours to avoid being apprehended,

he shall be liable upon conviction to be sentenced to penal servitude for a term not exceeding the full term of penal servitude mentioned in the original sentence.

V.—Removal of Prisoners.

30. When any person is, or has been, sentenced to imprisonment by any Court, the Local Government, or (subject to its orders and under its control) the Inspector General of Jails, may order his removal during the period prescribed for his imprisonment, from the jail or place in which he is confined to any other jail or place of imprisonment within the territories subject to the same Local Government.

Removal from one jail to another in territories under Local Government.

31. Whenever it appears to the Local Government that any person, detained or imprisoned under any order or sentence of any Magistrate or Court is of unsound mind, such Government, by a warrant setting forth the grounds of belief that such person is of unsound mind, may order his removal to a lunatic asylum, or other fit place of safe custody, within the territories subject to the same Government, there to be kept and treated as the Local Government directs during the remainder of the term of imprisonment ordered by the sentence; or, if it be certified by a medical officer that it is necessary for the safety of the prisoner or others that he should be detained under medical care or treatment, then until he is discharged according to law.

Removal of lunatic prisoners.

When it appears to the said Government that such prisoner has become of sound mind, the Local Government, by a warrant directed to the person having charge of the prisoner, shall remand the prisoner to the prison from which he was removed, if then still liable to be kept in custody, or if not, shall order him to be discharged.

Remand on recovery.

Discharge.

The provisions of section nine of Act XXXVI of 1858 *(relating to Lunatic Asylums)* shall apply to every person confined in a lunatic asylum under this section after the expiration of the term of imprisonment to which he has been sentenced; and the time during which he has been so confined shall be reckoned as part of such term.

Act XXXVI of 1858, section 9, applied to prisoners in lunatic asylum.

32. When any person is, or has been, sentenced to imprisonment by any Court, the Governor General in Council may order his removal during the period prescribed for his imprisonment, from the prison in which he is confined to any other prison in British India.

Government of India may order removal of prisoners from one prison to another.

VI.—Management of Transported Convicts.

33. The Governor General in Council may appoint the Governor or other authority at any place in British India, or one or more Superintendents at any such place, as the persons to whom convicts undergoing transportation shall be delivered.

Power to appoint persons to whom convicts shall be delivered.

34. The Governor General in Council may, from time to time, prescribe rules as to the following matters :—

Power to make rules as to convicts.

the classification of convicts;

their confinement, treatment, discipline, and employment;

their punishment for misbehaviour, disorderly conduct, neglect, or disobedience; and

the manner in which the proceeds (if any) of their employment shall be disposed of.

VII.—Discharge of Convicts.

35. Any Court established under the twenty-fourth and twenty-fifth of Victoria, chapter one hundred and four, may in any case in which it has recommended to Her Majesty the granting of a free pardon to any convict, permit him to be at liberty on his own recognizance.

Discharge of convicts recommended for pardon.

SCHEDULE.

(*See Section* 2.)

Number and year of Act.	Subject or Title.	Extent of repeal.
VII of 1837 ...	Charter Courts' power to discharge convicts recommended for pardon.	The whole.
XVI of 1840 ..	An Act concerning the management of Convicts transported to places within the territories of the East India Company.	The whole.
XXIV of 1855 .	An Act to substitute penal servitude for the punishment of Transportation in respect of European and American Convicts, and to amend the Law relating to the removal of such Convicts.	Sections five, six, seven, nine, ten, eleven, and twelve.
XVII of 1860 ..	An Act to repeal Act V of 1858 (for the punishment of certain offenders who have escaped from jail, and of persons who shall knowingly harbour such offenders) and to make certain provisions in lieu thereof.	The whole.
XXV of 1861 } VIII of 1869 } .	The Code of Criminal Procedure. ...	Sections forty-nine, forty-nine A, and three hundred-and-ninety-six.
VIII of 1863 ...	An Act for the amendment of the law relating to the confinement of prisoners sentenced by Courts acting under the authority of Her Majesty, and by certain other Courts, and of prisoners convicted of offences in Native States.	The whole.
VIII of 1865 ...	An Act to make valid the imprisonment of certain persons arrested under the process of the High Court of Judicature at Fort William in Bengal, in the exercise of its ordinary original Civil jurisdiction.	The whole.
II of 1867 ...	An Act to make further provision for the removal of prisoners.	The whole.
XII of 1867 ...	An Act to amend the law relating to the custody of prisoners within the local limits of the original jurisdiction of Her Majesty's High Courts of Judicature at Fort William in Bengal, Madras, and Bombay.	The whole.
XXVI of 1869 ...	An Act to correct a clerical error in Act No. VIII of 1863.	The whole.

WHITLEY STOKES,

Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, JANUARY 28, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 19.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 18th January 1871, and was referred to a Select Committee with instructions to make their report thereon in two months:—

No. 2 OF 1871.

A Bill to amend the law relating to Customs Duties.

Preamble.

WHEREAS it is expedient to amend the law relating to the duties of Customs on goods imported and exported by sea; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Indian Tariff Act, 1871."

Local extent.

It extends to all the ports in British India except Aden;

Commencement.

And it shall come into force on the passing thereof.

Duties specified in schedules A and B to be levied.

2. There shall be levied and collected, in every such port, the duties specified in schedules A and B hereto annexed.

Goods partially composed of dutiable articles.

3. Goods not prohibited to be imported into or used in British India, composed of any article liable to duty as a part or ingredient thereof, shall be chargeable with the full duty payable on such article, or if composed of more than one article liable to duty, then with the full duty payable on the article charged with the highest rate of duty.

Saving Clause.

4. Nothing herein contained affects Act No. XX of 1867, or authorises—

(1) the levy of import duties on articles (other than salt, opium and spirits) imported into one port in British India from another:

(2) the levy of export duties on articles exported from one port in British India to another:

(3) the levy of export duties on articles exported by sea to any place other than a foreign port in India, when such articles have been imported by sea into British India:

(4) the export of opium not protected by a pass.

Construction of section 27 of Act VI of 1863.

5. Section twenty-seven of the Consolidated Customs Act shall be construed as if, for the words "for which a specific value has not been fixed by the Local Government with the sanction of the Governor General of India in Council," the following words were substituted (that is to say) "for which a specific value is not fixed by the Indian Customs Duties' Act, 1871;" but, save as aforesaid, nothing herein contained shall be construed to affect the provisions of the Consolidated Customs Act.

Power to fix value of dutiable goods.

6. The Governor General in Council may from time to time, by notification in the *Gazette of India*, fix for the purposes of this Act the value of any goods exported or imported by sea on which duties of customs are hereby imposed.

Pepper exported by sea from Cochin.

7. Nothing in schedule B hereto annexed applies to pepper exported by sea from the port of Cochin. But on all such pepper there shall be levied such duty, not exceeding nine rupees per khandí, as the Governor of Fort Saint George in Council from time to time determines; and at the close of each year, or as soon after as may be convenient, the Collector of Customs at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Government of Travancore and Cochin, in such proportions and in such manner as the said Governor in Council from time to time directs.

Repeal of enactments.

8. The enactments mentioned in schedule C hereto annexed are repealed to the extent therein specified.

SCHEDULE A.

IMPORT TARIFF.

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
1	APPAREL, INCLUDING HABERDASHERY, MILLINERY, &c. ...	*Ad valorem.*	Seven and a half per cent.
2	ARMS, AMMUNITION AND MILITARY STORES—		
	Gunpowder, common ...	0 5 per lb.	
	„ sporting ...	1 0 „	
	Fire-arms and parts thereof ...	*Ad valorem.*	
	All other sorts, including Military Accoutrements, Uniforms, &c., but excluding Military and other Regulation Accoutrements and Uniforms imported for private use by persons in the public service ...	*Ad valorem.*	
3	ASPHALTE ...	20 0 per ton.	
4	BEADS AND FALSE PEARLS—		
	Beads, China ...	30 0 per cwt.	
	„ Common ...	28 0 „	
	„ Ruby, of all sizes ...	0 12 per lb.	
	„ Seed ...	0 10 „	
	„ Small, Scarlet, and Red ...	0 10 „	
	„ Coral (false) Moorzun ...	0 8 per corge of 2,000 beads.	
	All other sorts of false Corals and Beads ...	*Ad valorem.*	
	Pearls, false, Bajeria ...	5 0 per lakh.	
	„ Boria ...	1 0 per thousand.	
	„ Jouria ...	8 0 per lakh.	
	„ Nathia ...	0 6 per thousand.	
	„ Tachea ...	0 12 „ „	
	„ Wattanah ...	10 0 per lakh.	
	All other sorts ...	*Ad valorem.*	
5	CABINET-WARE ...	*Ad valorem.*	
6	CANDLES, WAX, COMPOSITION AND OTHER KINDS—		
	Candles, Wax ...	1 0 per lb.	
	„ Paraffine ...	0 8 „	
	„ Spermaceti ...	0 8 „	
	„ Composition and other sorts	0 5 „	
7	CARRIAGES ...	*Ad valorem.*	
8	CLOCKS, WATCHES, AND OTHER TIME-KEEPERS ...	*Ad valorem.*	
9	COFFEE—		
	Persian Gulf and Red Sea ...	30 0 per cwt.	
	Other places ...	20 0 „	
10	CORALS, REAL ...	*Ad valorem.*	
11	CORKS ...	1 8 per gross.	
12	COTTON—		
	Thread—		
	Sewing Thread, White and Coloured	0 11 per lb.	
	„ In reels, or on cards of one hundred yards (and *prorata* above and below)*	2 4 per gross reel.	
	„ Goa and Country	30 0 per cwt.	

* Exceeding this length to be charged in proportion.

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	COTTON—*continued.*	RS. A.	
	Twist—		
	Mule, under No. 15 ..	0 6 per lb.	Three and a half per cent.
	Nos. 16 to 24 ...	0 9 „	
	25 to 32 ...	0 10 „	
	33 to 42 ...	0 11 „	
	43 to 52 ...	0 12 „	
	53 to 60 ...	0 14 „	
	No. 70 ...	0 15 „	
	80 ...	1 0 „	
	90 ...	1 1 „	
	100 .	1 2 „	
	110 ...	1 3 „	
	120 ...	1 4 „	
	and one anna additional for every count of ten above No. 120.		
	Water, No. 20 ...	0 10 „	
	30 ...	0 11 „	
	40 ...	0 13 „	
	50 ...	0 15 „	
	Above 50 ...	1 2 „	
	Turkey Red Twist, all kinds* ...	1 6 per lb.	Three and a half per cent. * Duty to be charged on the Grey weight of the Coloured Yarn; when not ascertainable, the actual Wharf weight or Invoice weight to be taken.
	Twist, Orange, Red and other Colours*	0 15 „	
	Piece Goods—		
	Grey—		
	Mulls	1 1 per lb.	Five per cent.
	Jaconets exceeding 10 × 10 to the quarter inch ...	0 13 „	
	Other Jaconets ...	0 11 „	
	Shirtings, Madapollams and Prints ..	0 11 „	
	Long Cloths, Jeans, Domestics, Sheetings, Drills and T. Cloth ...	0 9 „	
	Other sorts ...	*Ad valorem.*	
	Cotton Rope ...	25 0 per cwt.	Seven and a half per cent.
	Cotton Goods, other kinds ...	*Ad valorem.*	
13	DRUGS AND MEDICINES—		
	Acid, Sulphuric ...	0 3 per lb.	
	Alkali, Country (Sajee Khar) ...	2 0 per cwt.	
	Aloes, black ...	10 0 „	
	„ Socotra ...	25 0 „	
	Alum ...	3 8 „	
	Arsenic ...	25 0 „	
	„ China, Munseel ...	8 0 „	
	Assafœtida (Hing) ...	55 0 „	
	„ Coarse (Hingra)	10 0 „	
	Brimstone, Flour ...	7 0 „	
	„ Roll ..	6 0 „	
	„ Rough ..	4 8 „	
	Camphor, Bhimsing (Barras) ...	50 0 per lb.	
	„ Refined cake ...	65 0 per cwt.	
	„ Crude in powder ...	50 0 „	
	Cassia Lignea ...	38 0 „	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
	DRUGS AND MEDICINES—*continued.*	Rs. A.	
	Coova, red ...	*Ad valorem.*	Seven and a half per cent.
	Copperas, green ...	2 8 per cwt.	
	Quinine	*Ad valorem.*	
	Sal Ammoniac ...	22 0 per cwt.	
	Salep	60 0 „	
	Senna Leaves ...	6 0 „	
	All other sorts ...	*Ad valorem.*	
14	DYEING AND COLOURING MATERIALS—		
	Cochineal ...	1 12 per lb.	
	Gallnuts, Country, Myrabolam ...	3 0 per cwt.	
	„ Persian ...	35 0 „	
	Gamboge Wood ...	20 0 „	
	Madder or Munjeet ...	10 0 „	
	Orchilla Weed ...	8 0 „	
	Saffron, Europe ...	16 0 per lb.	
	„ Meadow, Soorunjun ...	10 0 per cwt.	
	„ Persian ..	12 0 per lb.	
	„ In cakes or lumps ...	5 0 „	
	Sapan Wood and Root ...	3 8 per cwt.	
	Aniline Dyes ...	0 8 per oz.	
	All other sorts ...	*Ad valorem.*	
15	FIREWORKS—		
	China	30 0 per box of 133⅓ lbs.	
	Other sorts ...	*Ad valorem.*	
16	FLAX, MANUFACTURES OF—		
	Piece Goods ...	*Ad valorem.*	Five per cent.
	Other sorts, including linen thread	*Ad valorem.*	Seven and a half per cent.
17	FRUITS AND VEGETABLES—		
	Almonds, without shell ...	25 0 per cwt.	
	„ with shell ...	10 0 „	
	Cajoo kernels ...	10 0 „	
	Cocoanuts ...	30 0 per thousand.	
	„ kernel (Copra) ...	9 8 per cwt.	
	Currants, Europe ...	35 0 „	
	„ Persian ...	12 0 „	
	Dates, dry, in bags ...	4 0 „	
	„ wet, in bags ...	3 0 „	
	„ „ in pots ...	6 0 „	
	Figs, Europe ..	42 0 „	
	„ Persian, dried ..	6 0 „	
	Garlic	4 0 „	
	Pistachio Nuts ...	14 0 „	
	Prunes, Bussorah ...	12 0 „	
	Raisins, Black, Persian Gulf, Red Sea, and Khismis ...	12 0 „	
	„ Monocka, Persian Gulf and Red Sea ...	7 0 „	
	„ Malaga and Bloom ...	0 10 per lb.	
	„ Other sorts ...	*Ad valorem.*	
	Walnuts, Akroot ...	5 0 per cwt.	
	Mangoes, dried ...	*Ad valorem.*	
	Prunes, Europe ...	*Ad valorem.*	
	Other sorts, except Bidmiskh and Buzarbuttoo Nuts which are free	*Ad valorem.*	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	Description of Articles.	Value on which Duty is assessed.	Rate of Duty.
18	Glass and Glass-ware—	Rs. A.	
	Bangles, Glass, China, Gilt .	10 0 per 100 pairs.	Seven and a half per cent.
	" not Gilt ...	5 0 "	
	Glass, Broken ...	5 0 per cwt.	
	" China, of all colours ...	32 0 per 133⅓ lb.	
	" Crown, coloured ...	32 0 per 100 supl. feet.	
	" " of sizes ...	5 0 per 100 supl. feet.	
	Glass and Glass-ware of all other sorts, except Bottles which are free ...	*Ad valorem.*	
19	Gums—		
	Gum, Ammoniac ...	10 0 per cwt.	
	" Arabic ...	16 0 "	
	" Bdellium, common Gum ...	5 0 "	
	" Benjamin ...	33 0 "	
	" Bysabole, coarse Myrrh . .	12 0 "	
	" Copal ...	65 0 "	
	" Frankincense or Olebanum..	9 0 "	
	" Gambier (or Kino) ...	8 0 "	
	" Myrrh ..	24 0 "	
	" Persian (false) ...	3 0 "	
	" Rosin ...	12 0 "	
	All other sorts ...	*Ad valorem.*	
20	Groceries not otherwise described...	*Ad valorem.*	
21	Hides and Skins—		
	Border Hides, prepared ...	30 0 each.	
	Buffalo Hides, Country, Tanned ...	80 0 per score.	
	Calf Skins ...	40 0 per dozen.	
	Chamois Skins ...	6 0 "	
	Cow Hides, Country, Tanned ...	60 0 per score.	
	Rhinoceros Leather ...	40 0 per cwt.	
	Other sorts ...	*Ad valorem.*	
22	Instruments, Musical ...	*Ad valorem.*	
23	Ivory and Ivory-ware—		
	Elephants' Grinders ...	16 0 per cwt.	
	Tusks above twenty lbs. ...	300 0 "	
	Tusks ten lbs. and not exceeding twenty lbs. ...	225 0 "	
	Tusks under ten lbs. ...	125 0 "	
	Sea Cow or Moye Teeth, three lbs. and upwards ...	225 0 "	
	Sea Cow or Moye Teeth, under three lbs. ...	75 0 "	
	Ivory, Manufactures of ...	*Ad valorem.*	
24	Jewellery, including Plate—		
	Silver-ware, plain ...	1 6 per tolah.	
	" embossed ...	2 0 "	
	Jewellery and Plate of all other kinds, excepting Precious Stones and Pearls, which are free ...	*Ad valorem.*	
25	Leather and Manufactures of—		
	Leather ...	*Ad valorem.*	
	Boots and Shoes ...		
	Harness and Saddlery ...		
	Other sorts ...		

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
26	LIQUOR—	Rs. A.	
	Ale, Beer and Porter Cider and other fermented Liquors	.....	One anna per Imperial Gallon.
	Spirits ...	.....	Three Rupees the Imperial Gallon, and the duty to be rateably increased as the strength exceeds London Proof. Provided that ten per cent. *ad valorem* shall be charged on all spirits used exclusively in Arts and Manufactures, or in Chemistry, subject to such Rules as the Local Governments shall from time to time prescribe, for ascertaining that such spirits are unfit for use as a beverage and incapable of being converted to that purpose. And the officer in charge of the Custom House, subject to the general Instructions of the Local Government, shall decide what spirits fall within the proviso, and his decision thereon shall be final in law.
	Wines—		Rs. A.
	Champagnes, Sparkling Wines and Liqueurs ...	.....	1 8 per Imperial Gallon or six Quart Bottles.
	All other sorts ..	.....	1 0 per ditto.
27	MATCHES—		
	Lucifer and all other sorts ...	*Ad valorem.*	Seven and a half per cent.
28	MATS, FLOOR MATTING, CHINA OF ALL SORTS ...	50 0 per hundred.	
29	METALS, UNWROUGHT, WROUGHT AND MANUFACTURES OF—		
	Brass Beads, Googree, China ...	0 12 per thousand.	
	„ Old ...	35 0 per cwt.	
	„ Sheets, rolls very thin ...	80 0 „	
	Copper, Australian Cake ...	41 0 „	
	„ Bolt ...	43 0 „	
	„ Brazier's ...	43 0 „	
	„ China Cash ...	28 0 „	
	„ Japan ...	41 0 „	
	„ Nails and Composition Nails ...	43 0 „	
	„ Old ...	40 0 „	
	„ Pigs and Slabs, Foreign ...	38 0 „	
	„ Sheet, Sheathing and Plate	43 0 „	
	„ Tiles, Ingots, Cakes and Bricks	40 0 „	
	„ China, White Copper-ware	1 4 per lb.	
	„ Foil Dauk-pana, China ...	3 0 per book of 100 leaves.	
	„ „ „ Europe ...	4 0 „	
	All other kinds ...	*Ad valorem.*	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
	Metals, &c.—*continued.*	Rs. A.	
	Iron, Angle and T Iron ...	*Ad valorem.*	One per cent.
	„ Beams, Pillars, Girders and Bridge-work ...	*Ad valorem.*	
	„ Flat, Square and Bolt, including Scotch ...	80 0 per ton.	
	„ Hoop, Plate and Sheet ...	100 0 „	
	„ Nails, Rivets and Washers ...	10 0 per cwt.	
	„ Nail Rod ...	90 0 per ton.	
	„ Old ...	2 8 per cwt.	
	„ Pig ...	40 0 per ton.	
	„ Rod, Round, British, under half inch diameter ...	105 0 „	
	„ Rod, Round, British, exceeding half inch diameter ..	80 0 „	
	„ Swedish, Flat and Square ...	120 0 „	
	„ Rice Bowls ...	3 0 per set of ten.	
	„ „ „	1 8 per set of six.	
	„ Galvanised ...	*Ad valorem.*	
	„ Other sorts, except Anchors, Cables and Kentledge, which are free ...	*Ad valorem.*	Seven and a half per cent.
	Lametta, Double reels ...	4 8 per score.	
	„ Single „ ...	2 4 „	
	Lead, Pig ...	10 0 per cwt.	
	„ Pipes ..	13 8 „	
	„ „ tinned ...	16 0 „	
	„ Sheets (other than thin Sheets for Tea Canisters, which are free) ...	12 0 „	
	Ore Galena ...	13 0 „	
	Gold leaf, Europe ...	4 0 per 100 leaves.	
	Mock Gold leaf ...	5 0 per 20 books.	
	Orsidue or Brass Leaves, foreign Europe ...	1 4 per lb.	
	„ China ...	0 12 „	
	Patent or Yellow Metals, Sheathing and Sheets and Bolts	35 0 per cwt.	
	„ ditto old ..	30 0 „	
	Quicksilver ...	1 0 per lb.	
	Shot, Bird .	15 0 per cwt.	
	Spelter Nails ...	17 8 „	
	„ Plate and other shapes ...	11 0 „	
	„ Sheet or Zinc Sheathing .	15 0 „	
	Steel, Blistered ...	9 0 „	
	„ British ...	9 0 „	
	„ Cast ...	25 0 „	
	„ Spring ...	10 0 „	
	„ Swedish ...	10 0 „	
	Tin, Block ...	45 0 „	
	„ Plates ...	12 8 „	
	Wire, Brass	0 8 per lb.	
	„ Common Iron, Nos. 1 to 40 ...	9 8 per cwt.	
	„ Copper ..	0 10 per lb.	
	Other sorts, including Hard-ware, Ironmongery, and Cutlery, but excluding Machinery, the component parts thereof, and Agricultural Implements, which are free ...	*Ad valorem.*	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
30	NAVAL STORES—		
	Cables, Coir, tarred ...	10 0 per cwt.	Seven and a half per cent.
	Canvas, Country, Cotton ...	50 0 „	Five per cent.
	„ Europe, Sail, not exceeding forty yards ...	15 0 per bolt.	
	Coir, Rope, Maldive and Laccadive	10 0 per cwt.	
	„ Yarn of all kinds ...	9 0 „	
	Cordage, Hemp, Europe ...	18 0 „	
	„ Manilla ...	20 0 „	
	Dammer „ ...	5 0 „	
	Pitch, American and Europe ...	13 0 per barrel not exceeding three cwt. and *pro rata* above and below.	
	„ Coal ..	4 8	
	Tar, American ...	13 0 Ditto ditto.	
	„ Coal ...	6 8	
	„ Swedish and Archangel ...	14 0	
	Twine, Europe, Sail ...	0 8 per lb.	
	All other sorts, except Oakum, which is free ...	*Ad valorem.*	
31	OILS—		
	Cardamom ...	10 0 per lb.	Seven and a half per cent.
	Cassia ...	4 0 „	
	Cinnamon, Ceylon ...	10 0 „	
	Cocoanut ..	20 0 per cwt.	
	Earth ...	10 0 „	
	Grass ...	2 0 per lb.	
	Jingelee or Teel ...	20 0 per cwt.	
	Kerosine, Paraffine, Petroleum, Rock and Shale Oils of all descriptions ...	0 12 per Impl. gal.	
	Linseed, Country	18 0 per cwt.	
	„ Europe	2 4 per Impl. gal.	
	Naphtha...	30 0 per cwt.	
	Otto, of sorts	20 0 per ounce.	
	Sandalwood	8 0 per lb.	
	Sorrel	20 0 per cwt.	
	Turpentine	2 0 per Impl. gal.	
	Whale and Fish	15 0 per cwt.	
	Wood	15 0 „	
	All other sorts, except Cocum and Slush Fat, which are free ...	*Ad valorem.*	
32	OIL AND FLOOR CLOTH ...	*Ad valorem.*	Five per cent.
33	OPIUM ...	..	Twenty-four rupees per seer of eighty tolas.
34	PAINTS, COLOURS AND PAINTER'S MATERIALS—		
	Ochre, all colours ...	3 0 per cwt.	Seven and a half per cent.
	Paints of sorts ...	12 0 „	
	Composition Paint and Patent Driers ...	30 0 „	

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
	PAINTS, COLOURS AND PAINTER'S MATERIALS—*continued.*	RS. A.	
	Prussian Blue, China ...	0 8 per lb.	Seven and a half per cent.
	" " Europe ...	1 8 "	
	Red Lead ...	14 0 per cwt.	
	Turpentine ...	2 0 per Impl. gal.	
	Verdigris ...	75 0 per cwt.	
	Vermillion, Canton ...	80 0 per box of 90 bundles.	
	" Macao ...	30 0	
	White Lead ...	12 0 per cwt.	
	All other sorts, including Brushes	*Ad valorem.*	
35	PERFUMERY—		
	Atary, Persian ...	15 0 per cwt.	
	Rose Flowers, Dried ..	10 0 "	
	Rose Water ...	1 12 per Impl. gal.	
	All other sorts ...	*Ad valorem.*	
36	PHOTOGRAPHIC APPARATUS AND MATERIALS ...	*Ad valorem.*	
37	PIECE GOODS, NOT OTHERWISE DESCRIBED	*Ad valorem.*	Five per cent.
38	PORCELAIN AND EARTHEN-WARE ...	*Ad valorem.*	Seven and a half per cent.
39	PROVISIONS AND OILMAN'S STORES—		
	Bacon in Canisters, Jowls and Cheeks ..	0 9 per lb.	
	Beef ...	60 0 per tierce of three cwt. 40 0 per barrel of two cwt.	
	Cheese ...	0 10 per lb.	
	Fish Maws ...	50 0 per cwt.	
	Fish Sozille and Singally, Small ...	6 0 per cwt.	
	Flour ...	25 0 per barrel or sack of 200 lbs.	
	Ghee ...	36 0 per cwt.	
	Hams ...	0 8 per lb.	
	Pork ...	50 0 per tierce of three cwt., and 34 0 per barrel of two cwt.	
	Shark Fins ...	20 0 per cwt.	
	Tongues, Salted ...	10 0 per keg of six.	
	Vinegar in Wood, Europe ...	1 8 per Impl. gal.	
	" " Persian ...	0 12 "	
	" " Country ...	0 6 "	
	All other sorts, except Biche de mer, Butter and Salted Fish, which are free ...	*Ad valorem.*	
40	RAILWAY MATERIALS—		
	Of Iron ...	*Ad valorem.*	One per cent.
	Steel Rails and other articles intended for the permanent way of railways ...	*Ad valorem.*	
	Other sorts ...	*Ad valorem.*	Seven and a half per cent.

SCHEDULE A.

IMPORT TARIFF—*continued.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
41	RATTANS AND CANES—	Rs. A.	
	Canes, Malacca ...	1 0 per dozen.	Seven and a half per cent.
	Rattans ...	7 0 per cwt.	
	All other sorts ...	*Ad valorem.*	
42	SALT—		
	imported from any place whether within or without British India,		Rs. A.
	(*a*) into British Burma ...	... .	0 8 per maund.
	(*b*) into the territories under the government of the Lieutenant Governor of Bengal ...	....	3 4 „
	(*c*) into any other part of British India	.. ..	1 13 „
43	SEEDS—		
	Anchuchuck ...	10 0 per cwt.	
	Anise, Europe ...	28 0 „	
	Assalia ...	7 0 „	
	Cajoo ...	3 0 „	
	Castor ...	4 8 „	
	Cummin ...	12 0 „	
	„ Black ...	5 0 „	
	Esubgool ...	5 0 „	
	Linseed ...	5 0 „	
	Methee ...	5 0 „	
	Mustard ...	4 8 „	
	Quince Seed or Badana ...	50 0 „	
	Rape or Sursee ...	4 8 „	
	Sawjeerah ...	25 0 „	
	Tookmeria ...	7 0 „	
	All other sorts, excepting Seeds imported by any Public Society for gratuitous distribution, which are free ...	*Ad valorem.*	
44	SHELLS—		Seven and a half per cent.
	Chanks, "large shells," for Cameos	10 0 per hundred.	
	„ White, Live ...	6 0 „	
	„ „ Dead ...	3 0 „	
	Cowdas, Mozambique and Zanzibar	3 0 „	
	„ from other places ...	0 8 „	
	Cowries—		
	Bazar, Common ...	4 0 per cwt.	
	Maldive ...	16 0 „	
	Sunkley ...	40 0 „	
	Yellow, Superior Quality ...	8 0 „	
	Mother o'Pearl ...	8 0 „	
	Tortoise Shell ...	6 0 per lb.	
	„ Nuck ...	1 0 „	
	Nuckla and other sorts ...	*Ad valorem.*	
45	SILK—		
	Floss ...	8 0 per lb.	
	Raw, Charon and Cochin-China ...	4 0 „	
	„ Mathow ...	1 12 „	
	„ Other kinds of China ...	7 0 „	
	„ Persian ...	5 0 „	
	„ Punjum and Cutchra ...	1 12 „	
	„ Siam ...	4 0 „	

SCHEDULE A.

IMPORT TARIFF—*concluded.*

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
	Silk—*continued.*	Rs. A.	
	Sewing Thread, China ...	8 0 per lb.	Seven and a half per cent.
	Other sorts ...	*Ad valorem.*	
	Silk Piece Goods of sorts ...	*Ad valorem.*	Five per cent.
46	Soap ...	*Ad valorem.*	Seven and a half per cent.
47	Spices—		
	Aloe Wood ...	3 0 per lb.	
	Aniseed Star ...	40 0 per cwt.	
	Betelnut, White, Sheverdhun ...	18 0 „	
	„ all other kinds ..	4 0 „	
	„ in husk ...	2 0 per thousand.	
	Cassia Buds, Nagkessur, China ...	0 8 per lb.	
	Chillies, Dried ...	8 0 per cwt.	
	Cloves ...	12 0 „	
	„ in Seeds, Nurlavung ...	8 0 „	
	Mace	0 9 per lb.	
	„ false ...	10 0 per cwt.	
	Nutmegs ...	0 10 per lb.	
	„ in Shell ...	0 6 „	
	„ Wild ...	12 0 per cwt.	
	Pepper, Black and Long ...	14 0 „	
	„ White ...	25 0 „	
	All other kinds ...	*Ad valorem.*	
48	Stationery other than Paper ...	*Ad valorem.*	
49	Sugar and Sugar-Candy—		
	Sugar-Candy, China ...	20 0 per cwt.	
	„ Loaf ...	23 0 „	
	„ Soft ...	12 0 „	
	All other sorts of Saccharine Produce ...	*Ad valorem.*	
50	Tea ...	1 0 per lb.	
51	Tobacco—		
	Manufactured ...	*Ad valorem.*	Ten per cent.
	Unmanufactured ...	*Ad valorem.*	
	Articles, such as Pipes, &c., used in consumption of ...	*Ad valorem.*	Seven and a half per cent.
52	Toys and Requisites for all Games...	*Ad valorem.*	
53	Umbrellas—		
	Cotton, Steel Ribs ...	0 13 each.	
	„ Cane Ribs ...	0 11 „	
	„ China Paper Kettisals ...	45 0 per box of 110	
	All other sorts ...	*Ad valorem.*	
54	Woollen Goods—		
	Piece Goods ...	*Ad valorem.*	Five per cent.
	Braid ...	*Ad valorem.*	Seven and a half per cent.
	Other sorts ...		

SCHEDULE B.

EXPORT TARIFF.

No.	Description of Article.	Value on which Duty is assessed.	Rate of Duty.
		Rs. A.	
1	Cotton Goods—		
	Piece Goods—		
	Baftahs ...	30 0 per score.	Three per cent.
	Gurrah ...	20 0 „	
	Khurwah ...	25 0 „	
	Mamoodie ..	32 0 „	
	Mirzapore Chintz ...	15 0 „	
	Patna ...	30 0 „	
	Shans ...	40 0 „	
	Tunjeeb, Oudh ...	26 0 „	
	Other sorts ...	*Ad valorem.*	
	Twist, Country, No. 10 ...	0 7 per lb.	
	„ „ „ 20 ...	0 9 „	
	„ „ „ 30 ...	0 10 „	
	„ Hand Spun ...	0 5 „	
	All other kinds of Cotton Goods ...	*Ad valorem.*	
2	Grain of all sorts ...	.....	Three annas per maund.
3	Hides and Skins, Tanned—		
	Hides—		
	Buffaloe, Country, Tanned ...	70 0 per score.	Three per cent.
	Cow „ ...	50 0 „	
	Skins—		
	Goat and Sheep	10 0 „	
	Lamb	5 0 „	
	Any other sorts of Hides and Skins	*Ad valorem.*	
4	Indigo ...	.....	Three rupees per maund.
5	Lac—		
	Button ...	28 0 per cwt.	Four per cent.
	Dye ...	45 0 „	
	Seed ...	20 0 „	
	Shell ...	28 0 „	
	Stick ...	16 0 „	
	Other sorts ...	*Ad valorem.*	
6	Oils—		
	Castor ...	16 0 per cwt.	Three per cent.
	Cocoanut ...	20 0 „	
	Fish ...	15 0 „	
	Grass ...	2 0 per lb.	
	Jingeely or Teel ...	20 0 per cwt.	
	Linseed ...	18 0 „	
	Mhowa ...	12 0 „	
	Mustard ...	16 0 „	
	Poppy ...	20 0 „	
	Rape or Sursee ...	16 0 „	
	Sandalwood ...	8 0 per lb.	
	Other sorts ...	*Ad valorem.*	

SCHEDULE B.

EXPORT TARIFF—*continued.*

No.	DESCRIPTION OF ARTICLE.	VALUE ON WHICH DUTY IS ASSESSED.	RATE OF DUTY.
		Rs. A.	
7	SEEDS—		
	Castor Seed (Erundee) ...	4 8 per cwt.	Three per cent.
	Coriander Seed ...	4 0 "	
	Cummin Seed ...	12 0 "	
	" Black (Caleejeera) ...	5 0 "	
	Ground Nuts, with shell ...	5 0 "	
	" without shell ...	6 0 "	
	Jingeely or Teel Seed ...	6 0 "	
	Linseed	5 0 "	
	Methee Seed ...	5 0 "	
	Mustard Seed ...	4 8 "	
	Poppy Seed ...	5 8 "	
	Rape or Sursee Seed ...	4 8 "	
	Other sorts ...	*Ad valorem.*	
8	SPICES—		
	Aloe Wood ...	3 0 per lb.	
	Betelnut in Husk ...	2 0 per 1,000.	
	Cardamoms ...	200 0 per cwt.	
	" Large, Bastard ...	40 0 "	
	Chillies, Dried ...	8 0 "	
	Ginger, Dry (Rough), Malabar ...	10 0 "	
	" " " Bengal ...	7 0 "	
	" (Scraped) ...	15 0 "	
	Pepper ...	15 0 "	
	Turmeric ...	5 0 "	
	All other sorts ...	*Ad valorem.*	

SCHEDULE C.

(See Section 8.)

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act XIV of 1836 ...	Bengal Customs	So much as has not been repealed.
" I of 1852 ...	An Act for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay.	So much as has not been repealed.
" XXX of 1854 ...	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban, and Tenasserim Provinces.	Section three from the beginning down to and including the words "shall be free; provided that"
" XXII of 1859 ...	An Act to amend Act I of 1852 (for the consolidation and amendment of the Laws relating to the Customs under the Presidency of Bombay).	So much as has not been repealed.

SCHEDULE C—*continued.*

NUMBER AND YEAR.	SUBJECT OR TITLE.	EXTENT OF REPEAL.
Act III of 1861 ...	An Act to provide for the collection of Duty of Customs on Pepper exported by Sea from the British Port of Cochin.	The whole.
„ II of 1868 ...	An Act to alter the rate of duty leviable on pepper exported from Cochin.	The whole.
„ XXIV of 1869 ...	An Act to enhance the price of Salt in the Presidency of Fort St. George and the duty on Salt in the Presidency of Bombay.	In section two, the words "either by sea or"
„ XVII of 1870 ...	An Act to amend the Law relating to Customs Duties.	The whole.

STATEMENT OF OBJECTS AND REASONS.

The primary object of this Bill is to consolidate the eight Acts in which the law relating to the customs-duties leviable on goods (including salt and opium) imported or exported by sea, is now inconveniently contained.

At the same time the following amendments have been made in the substance of the law.

A section (3) has been introduced to provide for the case of goods of which a part or ingredient is liable to duty. This provision is taken from 23 & 24 Vic., c. 110.

Asphalte is introduced into schedule A, and charged with a duty of seven and a half per cent. on a value of twenty rupees per ton.

Articles intended for the permanent way of railways are admitted at one per cent. *ad valorem.*

The Bill also incorporates the recent orders of the Government of India in the Financial Department respecting *(a)* betel-nut, *(b)* kerosine and other oils, *(c)* timber and woods, and *(d)* the exemption from export-duties of articles which have been imported by sea.

R. TEMPLE.

The 16*th December* 1870.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in six weeks:—

No. 3 OF 1871.

PLEADERS' BILL, 1871.

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6. Names of Pleaders and Mukhtárs to be enrolled.
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7. Pleaders may practise in Criminal Courts and Revenue Offices.
Mukhtárs may practise in Civil and Criminal Courts.
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8. Persons admitted in one Court admissible to practise in other Courts of same or subordinate jurisdiction.
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13. Power to make rules for Mukhtárs on appellate side of High Courts.

III.—Of Revenue Agents.

14. Chief Revenue Authority to make rules as to qualification of Revenue Agents.
Alteration of rules.
Publication of rules.
15. No person to act as Agent in Revenue Offices unless qualified.
16. Names of Revenue Agents to be enrolled.
17. Enrolment of Revenue Agent in Office in which he usually practises.
18. Dismissal of Revenue Agent convicted of criminal offence.
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A BILL TO CONSOLIDATE AND AMEND THE LAW RELATING TO PLEADERS, MUKHTÁRS AND REVENUE AGENTS.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to Pleaders, Mukhtárs and Revenue Agents; It is hereby enacted as follows:—

I.—Preliminary.

Short title.

1. This Act may be cited as "The Pleaders' Act, 1871."

Local extent.

It extends to the whole of British India.

Commencement of Act.

And it shall come into force on the first day of *May* 1871.

Repeal of enactments.

2. On and from that day, the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified therein.

All rules made, penalties prescribed, fees fixed, persons admitted, names enrolled, and sanads or certificates granted under any enactment hereby repealed, shall be deemed to be respectively made, prescribed, fixed, admitted, enrolled, and granted under this Act.

Interpretation-clause.

3. In this Act, unless there be something repugnant in the subject or context—

"Collector."

"Collector" includes Officers performing any of the duties of a Collector of land-revenue.

"Judge."

"Judge" means the presiding Judicial Officer in every Civil and Sessions Court by whatever title he is designated.

"Court."

"Subordinate Court" means all Courts subordinate to the High Court, including Courts of Small Causes established under Act No. XI of 1865, but excluding the Courts of Small Causes in the Presidency Towns and the Courts of the Recorders in British Burma.

"District." "District Court."

"District" means the local jurisdiction of the principal Civil Court of original jurisdiction; and "District Court" means such Court, and includes Sessions Courts, and, for the purposes of this Act, the Courts of a Commissioner and Deputy Commissioner or any other Court in the territories known as Non-Regulation, exercising like powers as those of a Commissioner and Deputy Commissioner or of a Civil and Sessions Judge.

"Office subordinate to such Authority." "Revenue Office."

"Office subordinate to such Authority" and "Revenue Office" include Collectors and Deputy Collectors trying suits under Act No. X of 1859.

II.—Of Pleaders and Mukhtárs.

High Court to make rules as to qualification, &c., of Pleaders and Mukhtárs.

4. The High Court is hereby authorised and required, within six months after this Act comes into force, to make rules—

for the qualification, admission, and enrolment of proper persons to be Pleaders and Mukhtárs of the Subordinate Courts,

for the fees to be paid for the examination, admission, and enrolment of such persons,

and, subject to the provisions hereinafter contained, for the suspension and dismissal of the Pleaders and Mukhtárs so admitted and enrolled.

Alteration of rules.

The High Court may also from time to time alter and add to such rules.

Publication of rules.

All such rules, alterations and additions shall be published in the local official Gazette.

No person to practise as Pleader or Mukhtár unless qualified.

5. No person shall appear, plead or act as a Pleader, or appear or act as a Mukhtár in any Subordinate Court, unless he has been admitted and enrolled and is otherwise duly qualified to practise as a Pleader or as a Mukhtár, as the case may be, pursuant to the provisions of this Act, and unless he continues to be so qualified and enrolled at the time of his practising as a Pleader or Mukhtár as aforesaid:

Saving of Pleaders already qualified.

Provided that every person who, when this Act comes into force in any part of British India other than the territories respectively subject to the Lieutenant Governors of Bengal and the North-Western Provinces, is, or is qualified to act as, a Pleader in any Subordinate Court in such part, by virtue of any law, rule or order in force therein, shall be entitled to be admitted and enrolled as a Pleader in the High Court pursuant to the provisions of this Act, without passing any examination; but subject to the conditions of any certificate or diploma held by him as to the class of Courts in which such certificate or diploma authorizes him to practise.

Names of Pleaders and Mukhtárs to be enrolled.

6. The High Court shall cause the name of every person admitted a Pleader or a Mukhtár pursuant to the provisions of this Act, to be enrolled in books to be provided and kept for that purpose in such Court.

Judicial notice of enrolment.

The Courts shall take judicial notice whether a Pleader or Mukhtár is enrolled or not.

Pleaders may practise in Criminal Courts and Revenue Offices.

7. Pleaders duly admitted and enrolled under this Act may appear, plead and act in any Criminal Court, or before any Board of Revenue or in any Revenue Office within the local limits of the appellate jurisdiction of the High Court in which they are enrolled.

Mukhtárs may practise in Civil and Criminal Courts.

Mukhtárs duly admitted and enrolled as aforesaid may, subject to the conditions of their certificates as to the class of Courts in which they are authorized to practise, appear and act in any Civil Court, and may appear, plead and act in any Criminal Court within the same limits.

Certain Mukhtárs may plead in Munsifs' Courts in suits under Bengal Act VIII of 1869.

Mukhtárs heretofore duly admitted and enrolled as Revenue Agents under Act No. XX of 1865 in the territories subject to the Lieutenant Governor of Bengal, may appear, plead and act in Munsifs' Courts in suits under Bengal Act No. VIII of 1869 *(to amend the procedure in Suits between Landlord and Tenant)*.

Persons admitted in one Court admissible to practise in other Courts of same or subordinate jurisdiction.

8. Every person admitted to practise as a Pleader or Mukhtár under the provisions hereinbefore contained may, subject to the conditions of his certificate as to the class of Courts in which he is authorized to practise, apply to be enrolled in the Court in which he desires ordinarily to practise; and on such application he shall be enrolled in a book to be kept for that purpose in such Court.

Nothing in this section or section seven applies to any Court established by Royal Charter.

Dismissal of Pleader or Mukhtár convicted of a criminal offence.

9. The High Court may suspend or dismiss any Pleader or Mukhtár enrolled under this Act in such Court, who is convicted of any criminal offence.

Dismissal of High Court Pleader or Mukhtár guilty of unprofessional conduct.

10. The High Court may also, after such enquiry as it thinks fit, suspend or dismiss any Pleader or Mukhtár enrolled as aforesaid, who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or for any other reasonable cause.

Procedure when charge of unprofessional conduct is brought in a subordinate Court.

11. If any Pleader or Mukhtár practising in any subordinate Court, is charged in such Court with any such conduct as aforesaid, the Judge or Magistrate of the Court, as the case may be, shall send him a copy of the charge and also a notice that, on a day to be therein appointed, such charge will be taken into consideration.

Such copy and notice shall be served upon the Pleader or Mukhtár at least ten days before the day so appointed.

On such day or on any subsequent day to which the enquiry may be adjourned, the Court shall receive all evidence properly tendered by or on behalf of the party bringing the charge or by the Pleader or Mukhtár, and shall proceed to adjudicate on the charge.

If the Judge or Magistrate find the charge established, and consider that the Pleader or Mukhtár should be suspended or dismissed in consequence, he shall record his finding and the grounds thereof, and shall report the same to the High Court, and the High Court shall proceed to acquit, suspend or dismiss the Pleader or Mukhtár.

Such report, when made by any Officer other than the District Judge, shall be submitted to the High Court through the District Judge, who shall accompany the report with such remarks as he thinks necessary and an expression of his own opinion on the case.

Such report, when made by a Magistrate subordinate to the Magistrate of the District, shall be submitted through the Magistrate of the District to the District Judge, and shall be accompanied by the remarks and opinion of the Magistrate of the District as aforesaid.

Suspension pending investigation.

The Judge or Magistrate may, pending the investigation and the orders of the High Court, suspend the Pleader or Mukhtár from practising as such in his Court.

Power to call for record in case of acquittal under section eleven.

12. The High Court, in any case in which a Pleader or Mukhtár has been acquitted under section eleven otherwise than by an order of the High Court, may call for the record and pass such order thereon as seems fit.

Power to make rules for Mukhtárs on appellate side of High Courts.

13. The High Court may from time to time make rules for the qualification, admission, enrolment, suspension and dismissal of the Mukhtárs practising on the appellate side of such Court.

III.—Of Revenue Agents.

Chief Revenue Authority to make rules as to qualifications of Revenue Agents.

14. The Chief Revenue Authority is hereby authorized and required within six months after this Act comes into force, to make rules for the purpose of defining what qualifications are required for persons to be Revenue Agents.

Alteration of rules.

Such Authority may from time to time alter and add to the rules so made.

Publication of rules.

All such rules, alterations and additions shall be published in the local official Gazette.

No person to act as Agent in Revenue Offices, unless qualified.

15. No person other than a Pleader duly qualified under the provisions hereinbefore contained, or other than persons authorized by such general or special power of attorney as are hereinafter mentioned, shall practise as an Agent in any proceeding before the Chief Revenue Authority or in any Office subordinate thereto, unless he has obtained a certificate from such Authority in the manner hereinafter provided.

Names of Revenue Agents to be enrolled.

16. The Chief Revenue Authority shall cause the name of every person (hereinafter called a Revenue Agent) who has obtained such certificate to be enrolled in a book to be provided and kept for that purpose by an Officer authorized by such Authority in this behalf.

Enrolment of Revenue Agent in Office in which he usually practises.

17. Every person admitted to practise as a Revenue Agent under this Act may, subject to the conditions thereof as to the class of Offices in which he is authorized to practise, apply to be enrolled in the Office in which he desires ordinarily to practise, and on such application he shall be enrolled in a book to be kept for that purpose in such Office.

Any such Revenue Agent shall also be entitled, on production of the certificate held by him and subject to the conditions as aforesaid, to practise as a Revenue Agent in all other Revenue Offices within the limits of the territory under the Chief Revenue Authority.

Dismissal of Revenue Agent convicted of criminal offence.

18. The Chief Revenue Authority may suspend or dismiss any Revenue Agent practising in any Revenue Office, who is convicted of any criminal offence.

Dismissal of Revenue Agent practising before Chief Revenue Authority and guilty of unprofessional conduct.

19. The Chief Revenue Authority may also, after making such enquiry as it thinks proper, suspend or dismiss any Revenue Agent practising before it who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or for any other reasonable cause.

Procedure when Pleader is charged with unprofessional conduct before such Authority.

20. If any Pleader is, while practising before such Authority, charged with fraudulent or grossly improper conduct in the discharge of his duty in such practice, the Chief Revenue Authority shall enquire into the charge and report the result to the High Court, and the High Court, after making such further enquiry as it thinks fit, shall proceed to acquit, suspend or dismiss the Pleader, and shall thereupon send notice of such acquittal, suspension or dismissal to the said Authority.

Pending the investigation and the receipt of the notice last aforesaid, the Chief Revenue Authority may suspend the Pleader from practising before it.

Procedure when Pleader or Revenue Agent is so charged in subordinate Office.

21. If any Pleader or Revenue Agent is charged with any such conduct in any Office subordinate to the Chief Revenue Authority, the Officer at the head of such Office shall send him a copy of the charge and also a notice that, on a day to be therein appointed, such charge will be taken into consideration.

Such copy and notice shall be served upon the person charged at least ten days before the day so appointed. On such day or on any other day to which the enquiry may be adjourned, the Officer shall receive all evidence properly tendered by or on behalf of the person bringing the charge, or by the person charged, and shall proceed to adjudicate on the charge.

If the Officer find the charge established and consider that the person charged should be suspended or dismissed in consequence, he shall record his finding and the grounds thereof, and report the same to the Chief Revenue Authority; and such Authority shall, if the person charged be a Revenue Agent, proceed to acquit, suspend or dismiss him, and shall, if he be a Pleader, forward such report to the High Court in which he is enrolled.

The High Court, after making any further enquiry which it thinks necessary, shall proceed to acquit, suspend or dismiss the Pleader so charged, and shall thereupon send notice of such acquittal, suspension or dismissal to the Authority by whom such report was forwarded.

If the Officer is subordinate to the Commissioner of a Division, he shall forward the report through such Commissioner, who shall accompany the same with any remarks that he may think necessary and an expression of his own opinion on the case.

Power to Chief Revenue Authority to call for record.

22. The Chief Revenue Authority, in any case in which a Pleader or Revenue Agent has been acquitted under section twenty-one otherwise than by an order of the High Court or Chief Revenue Authority, may call for the record and pass such order thereon as seems fit, subject, in the case of a Pleader, to the provisions of section nineteen.

Report to High Court when dismissed Revenue Agent is also a Mukhtár.

23. Whenever a Revenue Agent who has been dismissed or suspended by order of the Chief Revenue Authority is also a Mukhtár enrolled under the provisions of this Act, the Chief Revenue Authority shall forward a report of the case to the High Court in which he is enrolled.

Such Court after making any enquiry which it thinks necessary, may suspend or dismiss him as such Mukhtár.

Persons authorized by power of attorney may be agents.

24. Nothing hereinbefore contained shall prevent any person from employing any other person, though not a Revenue Agent enrolled under the provisions of this Act, to commence and prosecute all business or any particular business in which the employer may be concerned in any Revenue Office:

Provided that the person so commencing and prosecuting all or any such business holds a general or a special power of attorney, as the case may be, in that behalf, from the person so employing him:

Sanction required.

Provided also that no person shall act as last aforesaid, unless he has received the general or the special sanction, as the case may be, in that behalf, of the Chief Revenue Authority or other Officer authorized by the Local Government to grant such sanction.

Sanction may be revoked or suspended.

25. Such general or special sanction, as the case may be, may at any time be revoked or suspended by the Chief Revenue Authority or other Officer as aforesaid by whom it was granted.

IV.—Of Certificates.

Certificates to Pleaders and Mukhtárs.

26. The High Court shall cause certificates, signed by such Officer as the Court appoints in this behalf, to be issued to persons admitted and enrolled under the provisions of this Act as Pleaders or Mukhtárs and entitled to practise as such.

Any such certificate, when renewed as provided in section nine, may be issued and signed by the Officer so appointed or by the Judge of the District Court within the limits of whose jurisdiction the holder of the certificate shall then ordinarily practise.

Every Judge so renewing a certificate shall notify such renewal to the High Court.

Permission to practise in Mofussil Small Cause Courts.

27. Whenever the High Court causes a certificate, whether original or renewed, authorizing the holder to practise as a pleader in any of the following Courts (that is to say) the Courts of Sadr Amíns, Munsifs, Assistant Commissioners, Extra Assistant Commissioners and Tahsíldárs, to be issued to a person referred to in the proviso in section five, the Court may, by such certificate, authorize the holder to practise as a pleader in Courts of Small Causes in addition to the Courts above mentioned, but subject to the conditions herein contained as to the duration of and stamp on a certificate authorizing the holder to practise as a pleader in the same Courts.

Certificates to Revenue Agents.

28. The Chief Revenue Authority shall cause certificates signed by such Officer as the Chief Revenue Authority appoints in this behalf to be issued to persons admitted and enrolled under the provisions of this Act as Revenue Agents and entitled to practise as such.

Any such certificate, when renewed as provided in section twenty-nine, may be issued and signed by the Secretary of the Chief Revenue Authority or by any other Officer authorized by such Authority in that behalf, or by the Collector of the District within the limits of whose jurisdiction the holder of the certificate practises at the time of renewal.

Every Collector so renewing a certificate shall notify the renewal to the Chief Revenue Authority.

Form and duration of certificates.

29. Every certificate, whether original or renewed, granted under this Act, shall be engrossed upon stamped paper to be supplied by the person entitled to the certificate, and shall be in the form prescribed therefor by the second schedule hereto annexed, and shall authorize the holder to practise for the period of one year from the date of the certificate.

At the expiration of such time, the holder of the certificate, if desirous to continue to practise, shall be entitled to have his certificate renewed, and on every such renewal the certificate then in his possession shall be cancelled and retained by the Officer, Judge or Collector signing the renewed certificate.

Stamps on certificates.

30. The stamp on the certificate, whether original or renewed, shall be of the value prescribed therefor by the third schedule hereto annexed.

Dismissed practitioners to surrender certificates.

31. When any Pleader or Mukhtár or Revenue Agent is suspended or dismissed under this Act, he shall forthwith deliver up his certificate to the Court, Board or Officer at the head of the Office in which he was practising at the time he was so suspended or dismissed, or to any Court or Officer to which the High Court or Chief Revenue Authority (as the case may be) orders him to deliver the same.

V.—Of the Remuneration of Pleaders, Mukhtárs, and Revenue Agents.

High Court and Chief Revenue Authority to fix fees on civil and revenue proceedings.

32. The High Court shall from time to time fix and regulate the fees payable upon all proceedings on the appellate side of such Court and in the subordinate Courts by any party in respect of the fees of his adversary's Pleader.

The Chief Revenue Authority shall from time to time fix and regulate the fees payable upon all proceedings in the Revenue Courts and Offices by any party in respect of the fees of his adversary's Pleader or Revenue Agent.

Tables of the fees so fixed shall be published in the Official Gazette.

Exception as to agents appointed under section twenty-four.

Nothing in this section applies to Agents appointed under section twenty-four.

Power to make agreements with clients.

33. An Attorney-at-law, Pleader, Mukhtár or Revenue Agent may make an agreement in writing with any person retaining or employing him respecting the amount and manner of payment for the whole or any part of any past or future services, fees, charges or disbursements in respect of business done or to be done by such Attorney, Pleader, Mukhtár or Agent, either by a gross sum, or by commission or percentage, or by salary or otherwise, and either at the same or at a greater or at a less rate as or than the rate at which he would otherwise be entitled to be remunerated, subject to the provisions and conditions in this part of this Act contained:

Provided that when any such agreement is made in respect of business done or to be done in any suit, the amount payable under the agreement shall not be received by the Attorney, Pleader, Mukhtár or Agent until the agreement has been examined and allowed by an Officer of the High Court or District Court. If it appear to such Officer that the agreement is not fair and reasonable, he shall refer it to the Court for opinion, and the Court shall have power either to reduce the amount payable under the agreement or to order the agreement to be cancelled, and the costs, fees, charges, and disbursements in respect of the business done to be ascertained in the same manner as if no such agreement had been made.

Agreements to exclude further claims.

34. Such an agreement shall exclude any further claim of the Attorney, Pleader, Mukhtár or Agent beyond the terms of the agreement in respect of any services, fees, charges, or disbursements in relation to the conduct and completion of the business in reference to which the agreement is made, except such services, fees, charges or disbursements, if any, as are expressly excepted by the agreement.

Reservation of responsibility for negligence.

35. A provision in any such agreement that the Attorney, Pleader, Mukhtár or Agent shall not be liable for negligence, or that he shall be relieved from any responsibility to which he would otherwise be subject as such Attorney, Pleader, Mukhtár or Agent, shall be wholly void.

Examination and enforcement of agreements.

36. No suit shall be brought upon any such agreement.

But the High Court or District Court may examine and determine every question respecting the validity or effect of any such agreement,

And on petition of any person, or the representative of any person, a party to such agreement, or alleged to be liable to pay, or claiming to be entitled to be paid, the costs, fees, charges or disbursements in respect of which the agreement is made,

if the agreement appear to such Court to be in all respects fair and reasonable,

the Court may, by order, enforce it in such manner and subject to such conditions, if any, as to the costs of the petition as the Court thinks fit:

Improper agreements may be set aside.

But if the agreement does not appear to the Court to be fair and reasonable, the Court may

declare it to be void, and shall thereupon have power—

(a) to order the agreement to be given up to be cancelled,

(b) to direct the costs, fees, charges and disbursements incurred or chargeable in respect of the matters included therein to be ascertained in the same manner as if such agreement had not been made, and

(c) to make such order as to the costs of and relating to such petition, and the proceedings thereon, as the Court thinks fit.

Every petition under this section shall be chargeable under the Court Fees Act, 1870, as if it were a plaint.

Every order under this section may be enforced as if it were a decree.

Prohibition of certain stipulations.

37. No purchase by an Attorney, Pleader, Mukhtár or Agent of the interest, or any part of the interest, of his client in any suit or other contentious proceeding to be brought or maintained, or in any unsatisfied decree or order,

and no agreement by which an Attorney, Pleader, Mukhtár or Agent retained or employed to prosecute any suit, stipulates for payment only in the event of success in such suit or proceeding,

shall be enforced by any Court or Revenue Authority.

Provision in case of death or incapacity.

38. Where an Attorney, Pleader, Mukhtár or Agent has made an agreement with his client in pursuance of the provisions of this Act and anything has been done by such Attorney, Pleader, Mukhtár or Agent under the agreement, and before the agreement has been completely performed by him, such Attorney, Pleader, Mukhtár or Agent dies or becomes incapable to act, an application may be made to the High Court or District Court by any party to the agreement, or by the representatives of any such party, and such Court shall thereupon have the same power to enforce or set aside such agreement, so far as the same may have been acted upon, as if such death or incapacity had not happened.

The Court, if it deem the agreement to be in all respects fair and reasonable, may order the amount due in respect of the past performance of the agreement to be ascertained by an officer of the Court, and such officer in ascertaining such amount shall have regard, so far as may be, to the terms of the agreement, and payment of the amount found to be due may be enforced in the same manner as if the agreement had been completely performed by the Attorney, Pleader, Mukhtár or Agent.

As to change of Pleader after agreement.

39. After any such agreement has been made, and before the conclusion of the business to which it relates, the client may, notwithstanding such agreement, change his Attorney, Pleader, Mukhtár or Agent.

In case of such change the Attorney, Pleader, Mukhtár or Agent, party to such agreement, shall be deemed to have become incapable to act under the same within the meaning of section thirty-nine;

and upon any order being made for ascertaining the amount due to him in respect of the past performance of such agreement, the High Court or District Court shall direct the said officer to have regard to the circumstance under which such change has taken place;

and the Attorney, Pleader, Mukhtár or Agent shall not be deemed entitled to the full amount of the remuneration agreed to be paid to him, unless it appear that there has been no default, negligence, improper delay, or other conduct on his part affording reasonable ground to the client for the change.

VI.—Penalties.

On uncertificated persons practising as Pleaders or Mukhtars.

40. Except as herein provided, any person who practises as a Pleader or Mukhtár in any Civil or Criminal Court or Revenue Office, without holding a properly stamped certificate authorizing him so to practise, and then in force, shall be liable, by order of such Court or the Officer at the head of such Office, to a fine not exceeding ten times the amount of the stamp required by this Act to be impressed on the certificate which he should then have held, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding six months.

He shall also be incapable of maintaining any suit for any fee or reward for or in respect of anything done or any disbursement made by him as such Pleader or Mukhtár whilst he has been without such certificate.

On unqualified persons practising as Revenue Agents.

41. Every person practising as a Revenue Agent in any Revenue Office without holding a certificate then in force and without being duly qualified to practise as herein provided,

and any person who having received the sanction mentioned in section twenty-four practises under section fifteen while such sanction continues revoked or suspended,

shall be liable, by order of the Chief Revenue Authority or Officer in whose office he so practises, to a fine not exceeding two hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding three months.

Every person so fined shall be incapable of maintaining any suit for any fee or reward for or in respect of anything done or any disbursement made by him in the course of such practising.

On suspended or dismissed pleader, &c., failing to deliver certificate.

42. Any Pleader or Mukhtár or Revenue Agent failing to make such delivery as is required by section thirty-one shall be liable, by order of the Court, Chief Revenue Authority or Officer to a fine not exceeding two hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding three months.

Any Pleader, Mukhtár or Revenue Agent who, under the provisions of this Act has been suspended or dismissed, and who, during such suspension or after such dismissal, practises as a Pleader or Mukhtár or Revenue Agent in any Court or Office, shall be liable, by order of such Court or Office to a fine not exceeding five hundred rupees, and, in default of payment, to imprisonment in the Civil jail for a term not exceeding six months.

Revision of fines.

43. Every order under section forty, forty-one or forty-two shall be subject to revision, by the High Court, if the order has been passed by a Court subordinate to the High Court, and by the Chief Revenue Authority, if the order has been passed by an Officer subordinate to such Authority.

On suspended or removed High Court Practitioner practising.

44. Any Advocate, Attorney-at-law, Vakíl, or Mukhtár who has been removed or suspended from practice by a High Court and who practises as an Advocate, Attorney, Vakíl, Mukhtár or Revenue Agent after such removal or during such suspension shall, for every such offence, be liable, by order of such Court, to a fine not exceeding, in the case of an Advocate, Attorney or Vakíl, one thousand rupees, and in the case of a Mukhtár, five hundred rupees.

VII.—Miscellaneous.

Local Government to appoint Examiners.

45. To facilitate the ascertainment of the qualifications mentioned in section four and section fourteen, the Local Government shall from time to time appoint persons to be Examiners for the purposes aforesaid, and make regulations for conducting such examinations.

Pleaders in subordinate Courts may apply to District Judge for enrolment.

46. Any person who, when this Act comes into force in any part of British India other than the territories respectively subject to the Lieutenant Governors of Bengal and the North-Western Provinces is practising as a Pleader in any Court in such part, and who wishes to be enrolled as a Pleader under this Act, may apply to be so enrolled to the Court in which he is practising.

Such Court, if subordinate to the High Court, shall forward the application to the High Court.

The High Court shall cause the applicant to be enrolled under the provisions of this Act, and, if he be practising in a subordinate Court, shall authorise the District Judge to grant a certificate to the applicant as provided in sections twenty-six, twenty-nine and thirty.

Applications for enrolment under this section when made by any Pleader practising in a Court subordinate to the District Court, shall be forwarded to the High Court through the District Judge.

Power for certain persons to practise for six months as if this Act had not passed.

47. Notwithstanding anything hereinbefore contained, any person who at the time when this Act comes into force is duly qualified to practise as a Pleader or Mukhtár in any Court, or practises as an Agent in any proceeding before the Chief Revenue Authority, or in any office subordinate to such Authority,

in any part of British India other than the territories respectively subject to the Lieutenant Governors of Bengal and the North-Western-Provinces, may continue to practise as Pleader or Mukhtár (as the case may be) in such Court for the period of six months from such time without being admitted or enrolled, or having duly obtained a stamped certificate in pursuance hereof in the same manner as if this Act had not been passed.

Provision as to certain fees.

48. All fees now by law payable on proceedings in any Court by any party in respect of the fees of his adversary's Pleader shall continue to be payable and may be allowed during the said period of six months as if this Act had not been passed.

Courts in which High Court Advocates and Vakíls may practise.

49. Every person now or hereafter enrolled as an Advocate or Vakíl on the roll of any High Court under the Letters Patent constituting such Court shall, notwithstanding anything contained in section five or section fifteen, be entitled as such to practise in any Court in British India other than a High Court on whose roll he is not enrolled, or in any such Court with the permission of the Court, and in any Revenue Office, subject nevertheless to the rules in force relating to the language in which the Court or Office is to be addressed by Pleaders or Revenue Agents :

Provided that no such Vakíl shall be entitled to practise under this section before a Judge of the High Court, Division Court or High Court exercising original jurisdiction.

Advocates exempt from filing wakálatnámas.

50. No Advocate of a High Court shall be required to file or present a wakálatnáma or any other document empowering him to act.

Attorney of a High Court may plead in any Court not a High Court.

51. Every person now or hereafter enrolled as an Attorney on the roll of any High Court shall, notwithstanding anything contained in section five or section fifteen, be entitled as such to practise in any Court of British India other than a High Court established by Royal Charter and in any Revenue Office.

Exemption of High Court practitioners from certain parts of Act.

52. Except as provided by sections thirteen, thirty-two to thirty-nine (both inclusive), forty-four, forty-nine, fifty and fifty-one, nothing in this Act applies—

(*a*) to Advocates, Vakíls and Attorneys at Law admitted and enrolled by any High Court under the Letters Patent by which such Court is constituted, nor to Mukhtárs practising in such Court.

(*b*) to Pleaders licensed by the Chief Court of the Panjáb, or

(*c*) to Advocates licensed by the Recorder of any Court in British Burma.

FIRST SCHEDULE.

(*See Section* 2.)

Number and date of enactments.	Title.	Extent of Repeal.
Madras Regulation XIV of 1816.	A Regulation for amending and modifying the Rules which have been passed regarding the Office of Vakeel or Native Pleader in the Courts of Civil Judicature.	The whole.
Bombay Regulation II of 1827.	A Regulation for defining the constitution of Courts of Civil Justice, and the powers and duties of the Judges and Officers thereof.	Chapter VI.
Act I of 1846 ...	For amending the law regarding the appointment and remuneration of Pleaders in the Courts of the East India Company.	The whole.
Act XX of 1853 ...	To amend the law relating to Pleaders in the Courts of the East India Company.	The whole.
Act XX of 1865 ...	To amend the law relating to Pleaders and Mukhtárs.	The whole.
Act XXIX of 1865	To amend the Pleaders, Mukhtárs and Revenue Agents' Act, 1865.	The whole.
Act IV of 1866 ...	To amend the constitution of the Chief Court of Judicature in the Panjáb and its Dependencies.	Section fifty-one.
Act IX of 1866 ...	To extend to the Sudder Court of the North-Western Provinces certain provisions of "the Pleaders, Mukhtárs and Revenue Agents' Act, 1865" and of Act No. XXIX of 1865.	Th wh
Act XXVI of 1867	An Act to amend the law relating to Stamp duties.	So much as has not been repealed.

SECOND SCHEDULE.

(*See Section* 29.)

Form of Pleader or Mukhtár's Certificate.

Stamp

Pursuant to The Pleaders' Act, 1871, I hereby certify that A. B.
Pleader [*or* Mukhtár] whose place [*or* places] of business is [*or* are] at
hath this day delivered and left with me a declaration in writing signed by him, and containing his name and place [*or* places] of business and the Court [*or* Courts] of which he is admitted a Pleader [*or* Mukhtár], together with the year in which he was so admitted; and I hereby further certify that he is duly enrolled in the High Court of Judicature at [*or as the case may be*], and that he is entitled to practise as a Pleader [*or* Mukhtár] in the District Courts, Subordinate Courts, and Small Cause Courts [*or* the Sadr Amíns' Courts, *or* the Munsifs' Courts, *as the case may be*], and to practise as a Revenue Agent before the Board of Revenue of [*or as the case may be*] for the period of one year from the date hereof. Given under my hand this day of 187 .

C. D.

Registrar [*or as the case may be*] of the High Court of Judicature at
[*or as the case may be.*]

Form of Revenue Agent's Certificate.

Stamp

Pursuant to The Pleaders' Act, 1871, I hereby certify that A. B. of
is entitled to practise as a Revenue Agent before the Board of Revenue of [*or as the case may be*], and in any Office subordinate thereto, for the period of one year from the date thereof. Given under my hand this day of 187 .

C. D.

Secretary to the Board of Revenue of
[*or as the case may be.*]

THIRD SCHEDULE.

(*See Section* 30.)

Stamps on Certificates.

I.—On a certificate authorizing the holder to practise as a Pleader:—

(*a.*)	In the High Court and any subordinate Court.	Fifty rupees.
(*b.*)	In the District Courts, Courts subordinate thereto and Small Cause Courts ...	Twenty-five rupees.
(*c.*)	In the Sadr Amíns' and Munsifs' Courts and in the Courts of Assistant Commissioners, Extra Assistant Commissioners and Tahsildárs ...	Fifteen rupees.
(*d.*)	In the Munsifs' Courts or any Court of first instance not hereinbefore mentioned ...	Five rupees.

II.—On a certificate authorizing the holder to practise as a Mukhtár:—

(*a.*)	In the High Court and any subordinate Court.	Twenty-five rupees.
(*b.*)	In the District Courts, Courts subordinate thereto and Small Cause Courts ...	Sixteen rupees.

(c.) In the Courts of the Commissioners of Circuit, Magistrates and Subordinate Magistrates: in Sadr Amins' and Munsifs' Courts and in the Courts of Assistant Commissioners, Extra Assistant Commissioners, and Tahsildárs ...	Eight rupees.
(d.) In the Munsifs' Courts or any Court of first instance not hereinbefore mentioned ...	Four rupees.

III.—On a certificate authorizing the holder to practise as a Revenue Agent:—

(a.) In the Board of Revenue or in any Office subordinate thereto ...	Fifteen rupees.
(b.) In the Office of a Commissioner or in any Office subordinate to a Commissioner. ...	Ten rupees.
(c.) In the Office of a Collector or in any Office subordinate to a Collector.	Five rupees.

STATEMENT OF OBJECTS AND REASONS.

This Bill has two primary objects, one, to consolidate the law relating to Pleaders, Mukhtárs and Revenue Agents, the other, to amend that law so far as it relates to agreements between certain legal practitioners and their clients.

In Bengal, the North-Western Provinces, the Panjáb and Oudh, the law on the subject is contained in three Acts (XX of 1865, XXIX of 1865 and IX of 1866): in the Presidencies of Madras and Bombay it is contained in Acts I of 1846, XX of 1853, Madras Regulation XIV of 1816, and Bombay Regulation II of 1827, chapter VI; in the Panjáb, Act IV of 1866 (sections ten, eleven, twelve, forty-four and fifty-one) contains some special provisions as to Pleaders in the Chief Court and their fees; and in British Burma the Recorders' Courts Act XXI of 1863 (sections sixteen, seventeen and eighteen) contains similar provisions. The Central Provinces and all British Burma outside the local limits of the Recorders' jurisdiction appear to be devoid of any law on the subject.

The present Bill consolidates and extends to the whole of British India such of the provisions of Acts XX of 1865 and XXIX of 1865 as appear to be generally applicable to the country.

With regard to agreements for remuneration between clients and their legal advisers, Act XX of 1865, section thirty-nine, permits such agreements to be made, and declares that they shall not be enforced otherwise than by regular suit. This provision, which has been held to place such agreements on the same footing as an ordinary contract between private persons, has, for obvious reasons, not worked satisfactorily. A flagrant instance of the evil of the present law is furnished by the recent case of *Nuthoo Lall* v. *Budree Pershad*, 1 Allahabad Reports 1; and though the High Court there held that it was not the duty of the lower Courts to decree (as they had done), on mere proof of the contract, the enforcement of an extortionate bargain between a pleader and his client, the legislature should not leave so important a rule to depend on the decision of a single High Court. The Bill repeals the section in question, and replaces it by a set of provisions modelled on the recent English Statute 33 & 34 Vic., Cap. 28 *(to amend the law relating to the remuneration of Attorneys and Solicitors)*, sections four, six, seven, eight, nine, eleven, thirteen and fourteen.

Section thirty-three of the Bill declares that pleaders, &c., may make agreements as to their remuneration, but that the amount agreed on shall not be paid until the agreement has been examined and allowed by an officer of the High Court or of the District Court. The Court is empowered either to reduce the amount or to order the agreement to be cancelled. The agreement (section thirty-four) will exclude further claims in respect of the business therein referred to. Provisions relieving the pleader, &c., from liability for negligence will be void (section thirty-five). No suits are to be brought on such agreements, but on petition of either party the Court may enforce or set it aside (section thirty-six). The Bill then declares void *(a)* purchases by a pleader of his client's interest in future suits or in unsatisfied decrees, and *(b)* agreements by which the pleader stipulates for payment only in the event of success. Provision is made (section thirty-eight) for the case of the pleader's death or incapacity, and the client is empowered (section thirty-nine) to change his pleader notwithstanding such agreement.

The other novel provisions of the Bill are only two.

At the recommendation of the Government of Bengal, all Mukhtárs are restored to the privilege of appearing, pleading and acting in Criminal Courts, which they formerly enjoyed under Act XX of 1865, and Mukhtárs heretofore admitted and enrolled in Lower Bengal as Revenue Agents are empowered (section seven) to appear and act in suits in Munsifs' Courts under Bengal Act VIII of 1869 *(to amend the procedure in suits between landlord and tenant)*.

Penalties are provided (section forty-five) for Advocates, Pleaders and Mukhtárs removed or suspended by a High Court who practise after such removal or during such suspension.

J. F. STEPHEN.

The 2nd January 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 13th January 1871, and was referred to a Select Committee with instructions to make their report thereon in six weeks :—

No. 4 OF 1871.

THE ÁBKÁRÍ BILL, 1871.

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A BILL TO CONSOLIDATE AND AMEND THE LAW RELATING TO THE ABKARI REVENUE IN NORTHERN INDIA.

Preamble.

WHEREAS it is expedient to consolidate and amend the laws in force in Northern India and British Burma relating to the manufacture of spirits and the sale of spirituous and fermented liquors and intoxicating drugs, and the collection of the revenue derived therefrom: It is hereby enacted as follows:—

I.—Preliminary.

Short title.

1. This Act may be called "The Abkári Act, 1871."

Local extent.

It extends to the territories respectively under the government of the Lieutenant-Governors of the North-Western Provinces and the Panjáb, and of the Chief Commissioners of Oudh, the Central Provinces, British Burma and Coorg.

Commencement of Act.

It shall come into force in the North-Western Provinces, the Panjáb, Oudh and the Central Provinces on the passing thereof, and in British Burma and Coorg on the expiry of six months from such passing.

Repeal of Acts.

2. The Acts mentioned in the schedule hereto annexed are repealed.

Interpretation-clause.

3. In this Act,

"Chief Revenue Authority" means,—

in the territories subject to the Lieutenant-Governor of the North-Western Provinces, the Board of Revenue,

in the Panjáb and Oudh, the Financial Commissioner, and

in the Central Provinces, British Burma and Coorg, the Chief Commissioner.

"Collector."

"Collector" includes any Revenue Officer in independent charge of a District.

"Magistrate."

"Magistrate" means any Magistrate exercising powers not less than those of a Subordinate Magistrate of the first class.

"Country spirit."

"Country-spirit" means any spirit made by the Native process of distillation.

"Intoxicating drugs."

"Intoxicating drugs" includes ganja, bhang, charas, opium and every preparation and admixture of the same.

Saving of Act XVI of 1863.

4. Nothing herein contained affects Act No. XVI of 1863 *(to make special provision for the levy of the excise duty payable on Spirits used exclusively in Arts and Manufactures or in Chemistry.)*

II.—Manufacture of Spirits.

English distilleries not to be constructed or worked without license.

5. No person shall construct or work a distillery after the manner in which distilleries are constructed and worked in England, without a license under the hand of the Collector of the District in which such distillery is situated.

Chief Revenue Authority to prescribe rules for regulating English distilleries.

6. The Chief Revenue Authority, with the sanction of Government, may from time to time make rules relative to—

(*a*) the granting of licenses under section five;

(*b*) the notices to be given by the proprietor of a licensed distillery when he commences and discontinues work;

(*c*) the size and description of the stills,

(*d*) the passing and storing of the spirits,

(*e*) the inspection and examination of the distillery and warehouses, and of the spirits manufactured and stored therein;

(*f*) the furnishing of statements and lists of such spirits, and of the stills, coppers, casks, and other utensils used in the distillery.

Collectors may establish distilleries for country spirits.

7. The Collector, with the sanction of the Chief Revenue Authority, may—

(*a*) establish, at any place within his jurisdiction, a distillery in which spirits may be manufactured after the native process;

(*b*) from time to time fix limits within which no country spirits, except such as are manufactured at the said distillery, shall be introduced or sold without a special pass from the Collector, and within which no stills shall be constructed or worked, or spirits manufactured, except at the said distillery; and

(*c*) discontinue any distillery so established.

Chief Revenue Authority may prescribe rules for distilleries.

8 The Chief Revenue Authority may from time to time make rules relative to

(*a*) the management of distilleries established under section seven,

(*b*) the conditions on which spirits may be manufactured in the said distilleries, and

(*c*) the passes to be issued for the conveyance of such spirits to the shops of the vendors.

Construction or working of breweries and manufacture of malt liquor, without license, prohibited.

9. No person shall construct or work a brewery, or manufacture any description of malt liquor, without a license from the Collector.

The Chief Revenue Authority may from time to time make rules relative to the granting of licenses for constructing and working breweries.

Except in the Central Provinces, British Burma and Coorg, the sanction of the Local Government is required to validate such rules.

III.—Sale of Spirits.

Spirituous and fermented liquors not to be sold without license.

10. Spirituous liquors passed from distilleries worked according to the English method, fermented liquors manufactured at a licensed brewery, and spirituous and fermented liquors imported either by land or by sea, shall not be sold except under license from the Collector.

11. Persons taking out licenses for the wholesale vend of spirituous and fermented liquors as aforesaid shall pay, for every such license, the sum of sixteen rupees.

Fee for wholesale license.

The license shall be current only during the official year, and in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Chief Revenue Authority from time to time prescribes, a general license, authorizing them to sell by wholesale, in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

12. Persons taking out licenses for the retail sale of spirituous and fermented liquors as aforesaid shall pay for every such license such fee or tax as the Chief Revenue Authority fixes, and such fee or tax shall be payable at such periods as the said Authority directs.

Fee for retail license.

Provided that such fee or tax be at such rate for each license as does not exceed the total sum of one hundred rupees for the whole year.

Any sale of spirituous or fermented liquors as aforesaid, in less quantity than two imperial gallons or one dozen of quart bottles, shall be held to be a retail sale.

What to be held a retail sale.

13. No person shall manufacture spirits after the native process, or sell such spirits, or tárí or pachwáí, or any intoxicating drug, except under license from the Collector.

Country spirits, and drugs not to be sold without license.

14. All the provisions relating to the sale or possession of fermented liquors contained in the following sections apply to the sale or possession of tárí, whether in a fermented state or otherwise; and all tárí, both fresh and fermented, is included in the expression "fermented liquors" as used in the following sections.

Tárí to be held to be a fermented liquor.

15. Provided that the Local Government may suspend the operation of all the provisions relating to tárí, contained in this Act, with respect to any district in which the consumption of tárí in a fermented state is inconsiderable; and thereupon tárí may be possessed and sold without license in such district, notwithstanding anything contained in this Act.

Proviso.

16. Opium shall be supplied to licensed vendors from the Government stores in such manner and at such prices as the Chief Revenue Authority from time to time directs: and no other description of opium shall be sold by such vendors.

Supply of opium to licensed vendors.

The Local Government may, from time to time, by order, exempt any district from the operation of this section.

Proviso.

17. Except for the supply of licensed vendors, country spirits, tárí, and pachwáí, and intoxicating drugs shall not be sold in larger quantities than are hereunder specified—

Sale of more than specified quantities of country spirits, &c., prohibited.

country spirits, one ser;

tárí or pachwáí, four sers;

ganja or bhang, or any preparation or admixture thereof, one quarter of a ser;

charas or opium, or any preparation or admixture thereof, five tolas weight;

And the sale of any such quantity as is herein allowed shall be deemed to be a retail sale within the meaning of this Act.

IV.—Duties.

18. A duty shall be levied on spirits manufactured at distilleries worked according to the English method, at the rate of three rupees the imperial gallon of the strength of London-proof, to be augmented or reduced in proportion to the strength of the spirit.

Rate of duty to be levied on English spirits.

No spirit shall be removed from any such distillery, or the warehouses connected therewith, upon which the aforesaid duty has not been paid, or for the duty chargeable on which a bond has not been executed as hereinafter provided.

For all spirits removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify

(*a*) the quantity and strength of the spirit,

(*b*) the place of its destination,

(*c*) the person to whom it is consigned, and

(*d*) whether the duty has been paid or secured by bond.

19. Spirituous liquors manufactured at any place in India beyond the limits of British India, shall, on passing such limits subject to this Act, be charged with the duty prescribed for proof-spirits in section eighteen:

Spirits from foreign territory subject to duty.

and any person found in possession of any such liquors, without a pass from the Collector certifying the payment of such duty, shall forfeit for every such offence a sum not exceeding two hundred Rupees; and the liquors, together with the vessels containing the same, and the animals and conveyances used in carrying them, shall be liable to confiscation.

20. Whenever a license for the retail sale of country spirits, tárí, or pachwáí, or intoxicating drugs, is granted under this Act, the Collector may demand, in consideration of the privilege granted, such tax or duty, or a tax or duty adjusted on such principles, as may from time to time be fixed by the Chief Revenue Authority.

Duty on the retail sale of country spirits, &c.

Such tax or duty shall be specified in the license, and shall be payable at such periods as the said Authority may direct.

The Collector may grant special licenses for the sale of unfermented tárí only, at those periods of the year when the fresh juice is in request: fees may be demanded for such special licenses at a rate not exceeding one rupee for each license; and the vendors shall not be subject to any other tax or duty in respect of such sale.

V.—Farm of Duties.

21. The Collector may, with the sanction of the Chief Revenue Authority, let in farm, for any period not exceeding five years, the

Power to farm out duties.

duties leviable on the retail sale of spirituous or fermented liquors, or intoxicating drugs, or any description of such liquors or drugs, in any division of a district.

Chief Revenue Authority to regulate invitation and acceptance of tenders for such farm.

22. The Chief Revenue Authority may prescribe rules—

(*a*) for the invitation and acceptance of tenders for such farms,

(*b*) for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and

(*c*) as to the form and conditions of the lease.

Any breach of such conditions shall render the lease liable to annulment.

Farmer to make arrangements with local manufacturers and vendors.

23. When the duties leviable on any of the articles above enumerated are let in farm, the farmer shall be at liberty to make his own arrangements with the manufacturers and vendors within the limits of his farm;

And all the fines and forfeitures hereinafter prescribed, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

List of licenses granted by farmer to be filed.

24. Every such farmer shall file in the Collector's office a list of all the licenses granted by him in such form as may be prescribed by the Chief Revenue Authority.

Restrictions with respect to grant of licenses.

The Collector, with the sanction of the said Chief Revenue Authority, may, before entering into engagements for any such farm, make such reservations or restrictions with respect to the grant of licenses as he thinks fit.

Lease may be cancelled.

25. The Collector may, with the sanction of the Chief Revenue Authority cancel any lease granted under this Act; or may within the period of the lease, impose any new restriction on the farmer.

Compensation to farmers in certain cases.

If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Chief Revenue Authority thinks fit.

Recovery of arrears of tax or duty by farmers.

26. Every farmer of Abkári revenue may use the same means and processes for the recovery of any arrear of tax or duty due to him from any authorized vendor, as may be lawfully used by zamíndárs and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

VI.—Licenses.

Licensed retail vendors of country spirits to furnish security.

27. Every person taking out a license for the manufacture of country spirits or for the retail sale of spirituous or fermented liquors, or intoxicating drugs, shall execute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement or make such deposit in lieu of security, as the Collector may require.

Duration and renewal of license.

28. Unless otherwise especially authorized by the Chief Revenue Authority, licenses for retail sale shall be granted for the term of one year, and if continued to the holders thereof, shall be formally renewed from year to year.

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires.

If such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into by every such person, shall remain in force as if the said license and engagement had been formally renewed.

Chief Revenue Authority to regulate form of license.

29. The Chief Revenue Authority may regulate the form and conditions of all licenses granted under this Act.

Power to recall license.

30. The Collector may recall or cancel any license granted under this Act, if the tax or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a breach of the peace or any other criminal offence.

If the Collector desire to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the tax for fifteen days, or if notice be not given, shall make such further compensation for default of notice as the Commissioner or Chief Revenue Authority directs.

Surrender of license.

31. Any licensed retail vendor may surrender his license on giving one month's previous notice to the Collector, and paying such fine not exceeding the amount of the license fees for six months as the Collector may adjudge.

If the Collector is satisfied that there is a sufficient reason for resigning a license he may remit the fine so prescribed.

VII.—Powers of Officers.

Collectors of Land Revenue to have charge of the Abkári Revenue.

32. The collection of the revenue arising from the manufacture of spirits, and the sale of spirits and spirituous and fermented liquors and intoxicating drugs, shall be ordinarily under the charge of the Collectors of Land Revenue, who shall perform the duties connected therewith under the control and direction of the Commissioners of Revenue, and of the Chief Revenue Authority.

But the Collector with the previous sanction of the Chief Revenue Authority may delegate all or any of the powers conferred upon him by this Act to any subordinate officer in any district or place; and such officer shall exercise, in such district or place, all the powers and authority conferred by this Act on the Collector of Land Revenue; and such powers and authority shall cease to be exercised in such district or place by the Collector during the continuance of such appointment.

Collectors may appoint Abkári Officers.

33. Collectors may appoint dároghas, jamadárs, peons, surveyors, gaugers, and other officers, for the collection of the Ábkári Revenue and for the prevention of smuggling, and the officer so appointed shall, in addition to their ordinary designations, be styled Ábkári Officers.

Tahsíldárs may be Abkári dároghas.

34. In districts where there are tahsíldárs and other local officers for the collection of the land revenue, the office of Ábkári dárogha may be united with that of tahsíldár, or any of such local officers, and the said officers, together with the officers subordinate to them, shall be deemed to be Ábkári Officers within the meaning of this Act.

Power to regulate supply of tári and intoxicating drugs to licensed vendors.

35. The Chief Revenue Authority may regulate the mode in which tári shall be supplied to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganja, bhang, or charas for the supply of the licensed vendors of those drugs.

Such Authority may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

Recovery of arrears of tax or duty.

36. The Collector may recover any arrear of tax or duty due on account of any license granted under this Act,

or any arrear due from any farmer of Ábkári revenue,

by distress and sale of the moveable property of the person from whom the arrear is due or of his surety, or by any other process for the time being in force for the recovery of arrears of revenue due from farmers of land or their sureties.

Power of Abkári officers to inspect shops.

37. Any Ábkári officer may enter and inspect at any time by day or by night the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture of country spirits, or the sale of spirituous or fermented liquors, or intoxicating drugs.

And to arrest persons carrying spirits, &c., liable to confiscation.

38. Any Ábkári officer may stop and detain any person carrying any spirituous or fermented liquors or intoxicating drugs liable to confiscation under this Act;

and may seize the liquors or drugs with the vessels, packages, or coverings in which they are contained, and the animals and conveyances used in carrying them;

and may also arrest the person in whose possession such liquors or drugs are found.

And to arrest unlicensed distillers, &c.

39. Any Ábkári officer above the rank of a jamadár of peons may arrest any person having in his possession an unlicensed still, or any spirituous or fermented liquors, or intoxicating drugs, liable to confiscation under this Act, or engaged in the unlawful sale of spirituous or fermented liquors, or intoxicating drugs,

and may seize such still with the materials for working it, and all such liquors and drugs.

And to search on information of illicit manufacture or possession.

40. Whenever any Ábkári officer above the rank of a jamadár of peons, has reason to believe, from information given by any person, which information shall be taken down in writing,

that spirits are unlawfully manufactured,

or that any spirituous or fermented liquors, or intoxicating drugs liable to confiscation under this Act, are kept or concealed in any house, boat, or other place,

such officer may, between sunrise and sunset, (but always in the presence of an officer of Police not being under the grade of a jamadár) enter into any such house, boat, or place,

and in case of resistance may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in the manufacture of such spirits and all such liquors and drugs;

and may also arrest the occupier of the house, boat, or place with all other persons concerned in the manufacture of such spirits, or in the keeping and concealing of such liquors or drugs.

Police, Customs, and Revenue Officers may exercise powers of Abkári officers.

41. The powers of seizure, search, and arrest, given to Ábkári officers by the three last preceding sections, may, in regard to the seizure and search for contraband opium and the arrest of persons found in possession thereof, be exercised also by the officers of the Police, Customs, and Revenue Departments according to their respective grades.

And the Local Government may confer on the officers of those departments, or of any of them, like powers with respect to the seizure of, and search for, spirituous and fermented liquors and intoxicating drugs of every description, and the arrest of persons found in possession thereof.

All such officers when so empowered, as well as all Police, Customs, and Revenue officers when acting under the authority conferred by this section for the suppression of illicit dealings in opium, shall be deemed to be Ábkári officers within the meaning of this Act.

Abkári officer to report every arrest, seizure, or search to his official superior.

42. Whenever an Ábkári officer arrests any person,

or seizes any still, or any liquors or drugs liable to confiscation under this Act,

or enters any house, boat, or place for the purpose of searching for any such illicit articles,

he shall, within twenty-four hours thereafter, make a full report of all the particulars of such arrest, or seizure, or search, to his official superior, and unless acting under the warrant of the Collector, shall carry the person arrested, or the illicit article seized, with all convenient despatch, to the Magistrate for trial or adjudication.

and to take person arrested to Magistrate.

Collector may issue warrant of arrest in certain cases.

43. The Collector may issue his warrant for the arrest of any person whom he has reason to believe, either from information in writing, or from the proceedings in any other case, to be engaged in the unlawful sale of spirituous or fermented liquors or intoxicating drugs, or

to have in his possession any such liquors or drugs liable to confiscation under this Act.

Collector may issue search-warrant.

44. The Collector may issue his warrant for the search of any house, boat, or place, in which, upon any of the grounds mentioned in the last preceding section, he has reason to believe that spirits are unlawfully manufactured, or that spirituous or fermented liquors or intoxicating drugs, liable to confiscation under this Act, are kept or concealed.

Such warrant may be executed by any officer above the rank of a jamadár of peons, in the manner prescribed in section forty.

Procedure after arrest or seizure.

45. Whenever any person is arrested, or any articles are seized under the warrant of a Collector, the Collector, after such inquiry as he thinks necessary, shall send the person arrested or the articles seized to the Magistrate, or shall order the immediate discharge of such person or the release of such articles.

Police officers to assist Abkárí officers.

46. All Police officers are required to aid the Abkárí officers in the due execution of this Act, upon notice given or request made by such officers.

VIII.—Penalties.

For constructing or working a distillery without license.

47. Whoever constructs or works a distillery after the English method, without a license from the Collector, shall for every such offence be punished with fine not exceeding one thousand Rupees;

and all spirits manufactured at any such distillery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

For non-observance of rules prescribed by Chief Revenue Authority.

48. Every proprietor or manager of a licensed distillery constructed and worked after the English method, who omits to furnish any notice or any statement or list required by the rules prescribed by the Chief Revenue Authority under section five, or wilfully does anything in contravention of the said rules, shall for every such offence be punished with fine not exceeding two hundred rupees;

and if any such offence be committed a second time with respect to the same distillery, the Collector may withdraw the license granted for the working of such distillery.

For removing spirituous liquors without payment of duty.

49. Whoever removes or attempts to remove, from any licensed distillery constructed and worked after the English method, any spirituous liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any spirituous liquors for which the Collector has not issued a pass, shall for every such offence be punished with fine not exceeding one thousand rupees;

and the liquors, together with the vessels containing the same and the animals and conveyances used in carrying them, shall be liable to confiscation.

If it appear to the Collector that the offence was committed with the consent or knowledge of the proprietor or manager, the Collector may withdraw the license granted for the construction and working of the distillery from which such liquors have been removed or attempted to be removed.

For irregular re-land of spirituous liquors.

50. Whoever re-lands, or attempts to re-land, any spirituous liquors shipped for exportation, without a special pass from the Collector of Revenue at the place of exportation, shall for every such offence be punished with fine not exceeding five hundred rupees;

and the liquors, together with the casks and vessels containing the same, and the carts, boats, and animals employed in carrying them, shall be liable to confiscation.

For working brewery without license.

51. Whoever constructs or works a brewery, or manufactures malt liquor, without a license, shall for every such offence be punished with fine not exceeding five hundred rupees.

For refusing to produce license on demand of Abkárí officer or for breach of license.

52. Every person licensed to manufacture country spirits or to sell spirituous or fermented liquors or intoxicating drugs, who fails to produce his license on the demand of any Abkárí officer, or who commits any act in breach of any of the conditions of his license not otherwise provided for in this Act, shall for every such offence be punished with fine not exceeding fifty rupees.

For sale in contravention of license.

53. Every licensed retail vendor, who sells any larger quantity of spirituous or fermented liquors, or intoxicating drugs, than is allowed to be sold by retail by this Act, and every licensed wholesale vendor who makes a retail sale, shall for every such offence be punished with fine not exceeding two hundred rupees.

Proviso.

Provided that nothing in this section shall be held to prohibit the grant to the same person of both wholesale and retail licenses, subject to the provisions of this Act.

For permitting drunkenness, &c., in shop.

54. Every person licensed to sell spirituous or fermented liquors, or intoxicating drugs, who permits drunkenness, riot, or gaming in his shop, or permits persons of notoriously bad character to meet or remain therein, or receives any wearing apparel or other effects in barter for liquors or drugs, shall for every such offence be punished with fine not exceeding two hundred rupees.

For conveying country spirits from distillery without pass, &c.

55. Whoever conveys or attempts to convey any country spirits from a distillery established under section seven without a pass, or exceeding the quantity for which a pass has been granted,

or introduces or attempts to introduce any country spirits manufactured at another place into the limits fixed for the consumption of spirits manufactured at such distillery, without a special pass from the Collector,

shall for every such offence be punished with fine not exceeding five hundred rupees.

For contravention of rules prescribed by the Chief Revenue Authority.

56. Whoever wilfully contravenes any rule prescribed by the Chief Revenue Authority for the management of a distillery established as aforesaid,

otherwise than as provided for in the last preceding section, shall for every such offence be punished with fine not exceeding fifty rupees.

For illicit manufacture or sale of country spirits, &c.

57. Every person other than a licensed manufacturer who manufactures any country spirits,

and every person other than a licensed vendor, or a person duly authorized to supply licensed vendors, who sells any spirituous or fermented liquors, or intoxicating drugs,

and every person authorized to supply licensed vendors, who sells any such liquors or drugs to any person other than a licensed vendor,

shall for every such offence be punished with fine not exceeding five hundred rupees.

Proviso.

Nothing in this section or in section ten applies to the sale by auction of any spirituous liquors, wines, or beer purchased by any person for his private use and so disposed of upon his quitting a station or after his decease.

For illegal possession of country spirits, &c.

58. Every person, other than a licensed manufacturer or vendor, or a person duly authorized to supply licensed vendors, who has in his possession any larger quantity of country spirits, or tárí, or pachwáí, or intoxicating drugs, except opium, than may legally be sold by retail under the provisions of section seventeen,

or transports by land or by water, or has in his possession, any spirituous liquors made at a distillery worked according to the English method, or any imported spirituous or fermented liquors, in larger quantity than two gallons, without a pass from the Collector or other Officer duly empowered in that behalf,

shall for every such offence be punished with fine not exceeding two hundred rupees;

and the liquors and drugs, together with the vessels, packages, and coverings in which they are found, and the animals and conveyances used in carrying them, shall be liable to confiscation.

Proviso.

Provided, that nothing in this section extends to any spirituous liquors, wines, or beer, purchased by any person for his private use and not for sale.

Exceptions as to tárí, ganja and bhang.

59. The provisions of the two last preceding sections, so far as they relate to the sale and possession of fermented liquors, do not apply to the sale and possession of tárí, the produce of the date tree, when supplied or used for the manufacture of gúr or molasses; and the provisions of the said sections relating to the sale and possession of intoxicating drugs, do not apply to the sale and possession of ganja or bhang by the cultivators of the plants which produce those drugs respectively.

Cultivators of ganja or bhang to sell only to licensed person.

But such cultivators are prohibited from selling any ganja or bhang to any one other than a licensed vendor, or a person duly authorized to purchase by pass or license from the Collector.

Every such cultivator acting in breach of this prohibition, shall for every such offence be punished with fine not exceeding five hundred rupees.

For having in possession a greater quantity of opium than five tolas weight.

60. Every person, other than a licensed vendor, who has in his possession a greater quantity of opium than five tolas weight, shall for every such offence be punished with fine not exceeding five hundred Rupees, unless the opium found in his possession exceeds the weight of thirty-one sers and a quarter, in which case the penalty may be increased at a rate not exceeding sixteen rupees the ser for all the opium so found in excess of that weight;

and the opium, together with the vessels, packages, and coverings in which it is found, and the animals and conveyances used in carrying it, shall be liable to confiscation.

Exception in favour of—

61. Nothing in section sixty applies to the persons and circumstances hereinafter specified, namely:—

Opium cultivators.

(a) Authorized opium cultivators having newly extracted opium in their possession during the usual period between the full growth of the poppy, and the delivery of the produce to the opium agent.

Travellers.

(b) Travellers and visitants from foreign States or countries having in their possession any quantity of foreign opium not exceeding two sers, the produce of such States and countries, and intended for the private use of such travellers and visitants, or their attendants, and not for sale or barter.

And horse dealers.

(c) Dealers in horses travelling with strings of horses from beyond the south-west frontier of the territory under the government of the Lieutenant-Governor of the North-Western Provinces, and having in their possession opium, the produce of foreign States or countries, not exceeding in quantity the proportion of ten tolas weight for each horse.

For possession of excessive quantity of opium by travellers, &c.

If opium be found in the possession of any such traveller, visitant, or dealer in horses in excess of the quantities above specified, such excess shall be liable to confiscation; but the person in whose possession it may be found shall not be subject to any further penalty.

For sale of adulterated opium, &c., by licensed vendors.

62. Every licensed vendor, who sells or offers for sale opium adulterated with any foreign substance, not being a preparation or admixture of opium for the sale of which he has taken out a license,

or, who, except in districts exempted from the operation of section sixteen, sells or has in his possession any opium other than the opium supplied to him from the Government stores,

shall for every such offence be punished with fine not exceeding five hundred rupees, and the license held by him shall be withdrawn, and the opium, together with the vessels or packages in which it is found, shall be seized and confiscated.

For conniving at illicit manufacture or sale of spirits, &c.

63. Every proprietor, farmer, tahsíldár, gumáshta, or other manager of land, who authorizes or connives at the manufacture of country spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, shall for every such offence be punished with fine not exceeding five hundred rupees.

On police neglecting to assist.

64. Any Police officer who, without lawful excuse, neglects or refuses to assist as aforesaid, and any dárogha or other officer in charge of a Police station, who, on application made by an Ábkárí officer under section forty, fails to attend a search himself, or to depute a subordinate officer not being below the grade of a jamadár, shall for such offence be punished with fine not exceeding five hundred rupees.

For maliciously giving false information.

65. Whoever maliciously gives false information against any person as being engaged in the unlawful manufacture of spirits, or as selling or having in his possession any spirituous or fermented liquors or intoxicating drugs in contravention of this Act, and so procures that such person be arrested or that any house, boat, or other place be searched, to the injury or annoyance of such person, or any other person whatsoever, shall for such offence be punished with fine not exceeding five hundred rupees, or with imprisonment for a term not exceeding six months, or with both.

The whole or any part of any fine levied under this section may be paid to the person aggrieved.

For vexatious search or seizure.

66. Any Ábkárí officer who without reasonable ground of suspicion, searches or causes to be searched any house, boat, or other place, or vexatiously and unnecessarily seizes the goods or chattels of any person, on the pretence of seizing or searching for any spirituous liquors or intoxicating drugs liable to confiscation under this Act, or vexatiously and unnecessarily arrests any person, or commits any other excess not required for the execution of his duty, shall for such offence be punished with fine not exceeding five hundred rupees.

Such fine or any portion thereof, may be paid to the person aggrieved.

On Abkárí officers for delay in reporting arrest, &c., or in carrying person arrested to Magistrate or Collector.

67. Any Ábkárí officer neglecting to report the particulars of an arrest, seizure, or search within twenty-four hours thereafter, or delays carrying to the Magistrate or Collector, as the case may be, any person arrested, or any illicit articles seized under this Act, shall for such offence be punished with fine not exceeding two hundred rupees.

For conniving at escape of persons arrested, &c.

68. Any Ábkárí officer unlawfully releasing or conniving at the escape of any person arrested under this Act, or conniving at the manufacture of spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, or by any licensed person, contrary to the terms of his license, or acting in a manner inconsistent with his duty, for the purpose of enabling any person to do anything whereby any of the provisions of this Act may be evaded or broken, or the Ábkárí Revenue defrauded;

and any officer invested with local jurisdiction, authorizing or conniving at the establishment of any unlicensed shop for the sale of such liquors or drugs as aforesaid in any place subject to his control,

shall for such offence be punished with fine not exceeding five hundred rupees.

Adjudication of penalties and seizures.

69. All fines leviable for offences against this Act, and all seizures of goods liable to confiscation under this Act, shall be adjudged by the Magistrate on the information of the Collector or any Ábkárí officer.

Provided that no such information shall be necessary in any case of complaint preferred to a Magistrate under section fifty-four, sixty-four, sixty-five, sixty-six, sixty-seven or sixty-eight.

Procedure in cases other than those of persons sent in custody by a Collector or Abkári officer.

70. In all cases in which complaint or information is preferred to a Magistrate of offences committed against this Act, not being cases in which persons are sent in custody by a Collector or Ábkárí officer, the Magistrate shall issue a summons requiring the attendance of the person accused.

The rules contained in the Code of Criminal Procedure, for the trial of cases before a Magistrate, and for appeal against orders passed by a Magistrate, shall apply to trials under this Act.

Provided that no complaint or information of an offence against this Act shall be admitted, unless it be preferred within six months after the commission of the offence to which the complaint or information refers.

Punishment on second or subsequent conviction.

71. Whenever any person is convicted of an offence against this Act, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty provided for such offence, to imprisonment for a term not exceeding six months.

A like punishment of imprisonment not exceeding six months shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

Confinement in civil jail.

72. Every person imprisoned for an offence under section fifty-four, sixty-four, sixty-five, sixty-six, sixty-seven, or sixty-eight, shall be confined in the criminal jail, and every person imprisoned for an offence under any other section shall be confined in the civil jail.

Disposal of confiscated goods.

73. All things confiscated under this Act, except opium, shall be disposed of by the Collector by public sale.

Opium so confiscated shall be sent for examination to the Civil Surgeon of the station, and, if declared by him to be fit for use, shall be sent to the Government factories, or otherwise disposed of in such manner as the Chief Revenue Authority directs. If declared to be unfit for use, it shall be immediately destroyed.

Disposal of fines, &c., as rewards.

74. One-half of all fines levied from persons convicted of the unlawful manufacture of spirits, or of the unlawful sale or possession of spirituous or fermented liquors or intoxi-

eating drugs, and one-half of the proceeds from sale of all confiscated articles except opium, and in the case of opium confiscated and declared by the Civil Surgeon to be fit for use, a reward of one rupee eight annas for each ser, shall, upon adjudication of the case, be awarded to the officer or officers who apprehended the offender.

The other half of such fines and forfeitures, and the other half of the proceeds of sale, or in the case of opium as aforesaid, a reward of one rupee eight annas for each ser, shall be given to the informer.

Rewards where no fine is realized.

If in any case the fine or forfeiture is not realized, the Chief Revenue Authority may grant such reasonable reward, not exceeding two hundred rupees, as may seem fit; and such Authority may direct by general order what classes of Ábkári officers shall receive rewards, and what classes shall have no title to share therein.

Fines undisposed of to belong to Government.

75. All fines levied under this Act, the disposal of which is not specially provided for, shall belong to Government.

Special rewards to informers.

But the Chief Revenue Authority may appropriate any portion thereof, not exceeding one-half, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

IX.—Military Cantonments.

Rules respecting the manufacture and sale of spirits, &c., in Military Cantonments.

76. Within the limits of any Military Cantonment, and within such distance from those limits as the Local Government in any case prescribes, no licenses for the manufacture of spirits, or for the sale of spirituous and fermented liquors shall be granted, nor shall the duties leviable upon such spirits and liquors be let in farm, unless with the knowledge and consent of the Commanding Officer:

and upon his requisition any license which has been granted, either by the Collector or by a farmer, within such distance or limits shall be immediately withdrawn.

Mode of making arrest or search within Military Cantonments.

77. In all other respects, the foregoing provisions of this Act shall have effect within such limits or distance:

Provided that, when arrest or search is to be made within the limits of any Cantonment, the Collector or other Officer authorized under this Act to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible.

X.—Miscellaneous.

Drawback on exportation.

78. A drawback of the duty paid as aforesaid on spirits manufactured after the English method, and exported by sea, to Aden or any port not situate in British India shall be allowed by the Collector of Customs at the port of exportation:

Provided that the exportation be made within one year from the date of the payment of duty under this Act, and that the spirits, when brought to the Custom House, be accompanied by the pass in which such payment is certified.

The amount of drawback to be allowed upon spirits for which duty has been paid shall be regulated according to the strength and quantity of the said spirits, as ascertained by such proof and gauge.

The quantity of spirits, for which credit is to be given in the settlement of any bond, shall be determined in the same manner.

No drawback on spirits exported to British Indian ports except Aden or shipped as stores.

79. No drawback shall be allowed on spirits exported to any port in British India except Aden, or on spirits shipped as stores.

Recovery of sums due under bond.

80. Any sum remaining due to Government upon the settlement of a bond executed according to the provisions of this Act, may be recovered by any process for the time being in force for the recovery of arrears of revenue due from farmers of land or their sureties, or by suit on the bond in any Court of competent jurisdiction.

Appeals from orders and sentences passed under this Act.

81. All orders passed by a Collector under this Act shall be appealable to the Commissioner in the usual manner under the rules in force relative to appeals from the orders of Collectors.

Powers vested in officers of the Opium Department.

82. In the districts in which the poppy is cultivated on account of Government, the Deputy Opium Agents and Sub-Deputy Agents shall exercise the powers conferred by this Act on Collectors, so far as the same relate to the suppression of illegal dealings in opium;

and the officers of the Opium Department shall exercise the powers conferred by this Act on Ábkári officers for the seizure of illicit opium and the arrest of persons found in possession thereof, and in respect to such seizures and arrests, shall be deemed to be Ábkári officers within the meaning of this Act.

SCHEDULE.

NUMBER AND YEAR.	TITLE OF ACT.
XXI of 1856	An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.
XXIII of 1860 ...	An Act to amend Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal).
X of 1864	An Act to amend Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal).
XXVIII of 1864	An Act to provide for the extension of Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal) to the provinces under the control of the Lieutenant Governor of the Punjab.
XXIII of 1868	An Act to give validity to certain Abkárí Rules in British Burma.

STATEMENT OF OBJECTS AND REASONS.

The law relating to the Ábkárí revenue in Northern India is now contained in four Acts, XXI of 1856, XXIII of 1860, X of 1864 and XXVIII of 1864. In British Burma the law is in the form of executive rules to which Act XXIII of 1868 gave a temporary validity. The primary object of this Bill is to substitute one enactment for all these Acts and Rules.

The law has been re-arranged, and the wording here and there improved; but no change has been made in its substance otherwise than by the omission of a few sections dealing with matters sufficiently provided for by the Penal Code (XLV of 1860) and the Sea Customs Act (VI of 1863).

The Bill does not extend to the Lower Provinces of Bengal; and the power of the local legislature to deal from time to time with the details of the Ábkárí law will thus remain unimpaired.

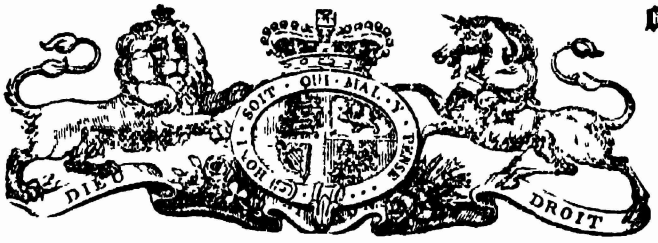
J. F. D. INGLIS.

2nd January 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

No. 4 of 1871.



SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, JANUARY 28, 1871.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees four annas if sent by Post.*

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 20th January 1871.

PRESENT:

His Excellency the Viceroy and Governor General of India, K. P., G. M. S. I., *presiding.*
The Hon'ble John Strachey.
The Hon'ble Sir Richard Temple, K. C. S. I.
The Hon'ble J. Fitzjames Stephen, Q. C.
The Hon'ble B. H. Ellis.
Major-General the Hon'ble H. W. Norman, C. B.
Colonel the Hon'ble R. Strachey, C. S. I.
The Hon'ble Francis Steuart Chapman.
The Hon'ble J. R. Bullen Smith.
The Hon'ble F. R. Cockerell.
The Hon'ble J. F. D. Inglis.
The Hon'ble D. Cowie.
The Hon'ble W. Robinson, C. S. I.

PAPER CURRENCY BILL.

The Hon'ble SIR RICHARD TEMPLE moved that the report of the Select Committee on the Bill to consolidate the law relating to the Government Paper Currency be taken into consideration. At the last meeting, a week ago, he had, in presenting the Report of the Select Committee, submitted a somewhat lengthy explanation of the views and intentions of the Government. He

would therefore not trouble the Council with any further remarks at present, but would merely move that the Report of the Select Committee be taken into consideration. Any further remarks could best be made after he had had the advantage of hearing what Hon'ble Members had to say on the subject.

The Hon'ble MR. COWIE wished to express his satisfaction at the improvements and alterations in the working of the Currency system, which the Hon'ble the Financial Member so ably propounded to the Council last Friday. He (MR. COWIE) believed they would conduce to the profit of the Government, and the advantage of all those classes who were fortunate enough to have to deal with Currency Notes. If he were disposed to take exception to any part of the arrangement, it would be to the comparative smallness of the sums allotted to certain large towns for the encashment of Notes of other Circles. The Council would readily understand that, in some of the great centres of trade,—in cotton, jute or seed-producing districts,—a lákh of rupees was a mere drop in the ocean. Still, as he conceived the arrangement to be a tentative one, and believed the Executive Government would readily expand it when that could be done with safety, he offered no opposition.

MR. COWIE had heard the measures now introduced by the Hon'ble Member described as steps in the direction of that desirable consummation—a universal Note. If this meant that, throughout the length and breadth of this vast country, the holder of a certain piece of paper would always and everywhere be able to demand current coin for it, he confessed he thought the idea somewhat Utopian.

It might come in the course of years—so might chronic surpluses in financial budgets; but he (MR. COWIE) hardly expected to live long enough to see either.

The Hon'ble MR. BULLEN SMITH had already ventured to express his opinion in favour of the chief change made by the Select Committee in their report, and desired now only in a few words to express the great satisfaction which he felt at the unanimity with which this change had been determined on in Select Committee, and his hope that the Hon'ble Member might this day find the Bill in its amended form received with an equally unanimous expression of approval by the Council generally. It was only natural that, since this subject had been before the Council three weeks ago, a good deal of discussion should have taken place out of doors; but without wishing to undervalue the opinions of those who differed from him on this point; without saying that there was nothing to be said on the other side, he did not hesitate to say that he had heard nothing of sufficient weight to alter his previously conceived opinion, or to make him hesitate as a Member of this Council to give to the Executive the further discretionary power proposed by the Bill Only one of the many objections which were noticed and refuted by Sir Richard Temple at the last meeting of the Council, seemed to him at first sight to carry any real weight; it was the one specially put forward by the Committee of the British Indian Association, in the paper lately circulated, who stated broadly that, in their opinion, the time had not come for the issue of Notes of a lower denomination than now existed, and that the introduction of a five-rupee Note would be attended with loss and inconvenience to the poorer classes. Now, he could not but remember that equally strong objections had been entertained ten years ago to the ten-rupee Note, which had yet been a success, if any part of our currency could be said to have succeeded; and the more he thought upon the subject and looked into the manner in which the actual monetary transactions of the poorer classes of the people were carried on in this country, at least in Lower Bengal, the less did he fear any such result as that apprehended by the Committee of the British Indian Association, and the more was he convinced that the opinion expressed in this paper was likely to prove greatly exaggerated,

and that the introduction of a five-rupee Note would not be attended with anything like the evil effects anticipated. He observed that the Committee of the Association spoke of this Currency being forced on the people, but the Committee had apparently forgotten that the Bill merely gave a discretionary power to the executive Government to issue this smaller Note at such time and to such extent as they deemed expedient. Looking to the extreme caution and absence of anything like precipitancy which had marked the procedure of Government in time past in reference to the Paper Currency, there was found a guarantee that there would be no attempt to force this new Note.

It seemed to him that if there was one single expression which was altogether inapplicable to the probable action of the Government in this matter, it was that expression. In the face of the opinions of general authorities of such eminence as the late Mr. Wilson and Sir Charles Wood, and in the face of the opinions of many having intimate local knowledge of India, such as the late Governor of Bombay and others, this Government had for ten long years abstained from issuing any Note smaller than ten rupees; he believed that the time had now come when the Government might with perfect safety and advantage, and indeed ought to, go a step further. He did not for a moment believe these five-rupee Notes would be the source of any inconvenience. On the contrary, he was of opinion that their issue would be a material benefit, which would be more and more acknowledged as time went on; their immediate and extensive circulation in the rural districts he did not expect, but he looked for steady increase, and was firmly convinced that these five-rupee Notes would gradually and slowly bridge over the great barrier hitherto existing between the Paper Currency scheme and the monetary transactions of the people generally.

As to the statement made by the Hon'ble Sir Richard Temple regarding the executive measures which were proposed to be adopted for facilitating the circulation of the currency, he could only say that he had listened to it with extreme satisfaction. These measures did not go so far as some desired; they did not go so far as he (MR. BULLEN SMITH) hoped Government would hereafter see its way to advance; but they were unquestionably a material move in the right direction, and in as far as general opinion on the subject had reached him, he believed there was no measure which, taken as a whole, would be received with greater satisfaction than that which the hon'ble gentleman now desired should pass.

The HON'BLE MR. ELLIS said that it would be mere waste of time if he detained the Council at length on the matter before them, as he had only to express his entire concurrence with what had fallen from the Hon'ble Mover and other Members. There was one point, however, which he would wish to notice; it was a point which had already been adverted to by the Hon'ble Mr. Cowie. It seemed to him that the sums which it was proposed to set apart at the different centres of trade up-country to meet the demand for Notes under this new system were wholly and entirely inadequate, and, as regards the great places of business for cotton in Western India, with which he (MR. ELLIS) was best acquainted, the proportion of a lákh of rupees set apart for the cashing of Notes seemed, as the Hon'ble Mr. Cowie had described it, a mere drop in the ocean. But MR. ELLIS would assume that it was not intended to proceed at these great centres of trade in a half-hearted way, and we might, he thought, assure the public that trade would be dealt with most liberally, and that, as far as was consistent with safety, every encouragement would be given to the extension of the system. Of course more than this no one could ask for; thus much at least, he was sure, his Hon'ble Colleague, Sir Richard Temple, would be prepared to assure us he would grant.

The Hon'ble SIR RICHARD TEMPLE said he would then, before moving that the Bill be passed, make a few brief observations on the remarks which had fallen from his hon'ble colleagues who had just spoken.

The Hon'ble Mr. Cowie had remarked with great justice upon the project often mooted, of having a universal Note: he considered that we were a long way off from such a desideratum, and hardly hoped he could live long enough to see it. SIR RICHARD TEMPLE believed he might say on this point that we had more nearly approached such a consummation than the hon'ble member at present probably imagined. He must observe that the phrase "a universal Note" might have two meanings: it might mean that a Note was a legal tender everywhere, or that any person might take any Note of any denomination or of any Circle to any Treasury in India, and obtain cash for it. It was in the second sense that he believed the phrase had been used. Now, that being the case, he submitted that the realization of that principle was not quite so Utopian as might be imagined. For, by the explanation which he had the honour to submit to this Council on the last occasion it would be apparent that, within certain limitations, which he had already once explained, and which he would further explain shortly, a person might now, or rather at an immediately future time, take any Note, of any Circle or of any denomination, to all the principal treasuries throughout India, and obtain cash for it. It was only a question of limitation. Up to a certain limit we had already something very much like a universal Note.

Well, that point brought him to the consideration of the limit. His hon'ble friends Mr. Cowie and Mr. Bullen Smith, and his hon'ble colleague Mr. Ellis, had all three remarked with great force on the apparent inadequacy of the amount we proposed to set apart at the principal district treasuries for the cashing of Notes. He must just explain further what that limitation really meant. He stated, no doubt, last Friday, that it was proposed, in the first instance, to place a lákh of rupees at each one of these principal treasuries, as a sort of primary reserve—as something to start with—as a nucleus for further operations. The hope was, of course, that as soon as the public found that, at certain Treasuries, Notes could be cashed by the Collectors, they would begin themselves to take out Notes from those Treasuries for local circulation. Such an operation would cause a further considerable increase to the cash-reserves; because Notes were only issued in exchange for cash. At certain seasons there would be a considerable demand for Notes in exchange for silver; and at others there would be a demand for cash in exchange for Notes. So there would be at many seasons a very considerable accumulation of cash in the Currency chests. Well, there being that accumulation, the chests could stand a considerable run—a very considerable drain—at certain other seasons. Seeing that effect on the Treasury chests—seeing there was a large number of Notes out in a certain district,—seeing that the Currency chest was assuming large dimensions, it would be our endeavour to support its operations freely by providing rather larger reserves in the District Treasury to meet a season of withdrawal, so far as permitted by the state of the general reserves and the cash-balances of the country, which were also pledged for the security of the Paper Currency. It would be done in this way. It might be that, at the great centres of trade, the Presidency towns and other places, we had not only very large cash-balances at the General Treasuries, but we had also very extensive Currency reserves in cash, far exceeding what we were bound to maintain by law. If we observed that, at such places as the cotton districts, Akola, Dharwar and Ahmedabad, and at Dacca in the Eastern Provinces, where there were very large transactions in jute, and certain other places which would no doubt occur to the Council,—when we saw that the Currency operations at such places were getting so large, we might from our cash-balances strengthen our cash-reserves at those places to support the Currency, and we could recoup ourselves by taking an equivalent from the Currency reserves at other places. So that the Council would see we had the means and the power, if we liked, to "deal liberally with the trade of the country," as his hon'ble friends had observed, "to help it as far as we possibly could," and to facilitate increased circulation in the manner which we had so lately undertaken, and that we had the intention to do so. In that respect he fully

bore out what had fallen from his hon'ble colleague, Mr. Ellis, who very justly observed that it was the intention of the Government (it was certainly SIR RICHARD TEMPLE'S intention, as far as he was able,) to make the measure as successful as we could; to do something more than contribute "a mere drop in the ocean," and "not to halt half-way;" to deal with the trade most liberally as far as might be consistent with the safety of the Currency. All these expressions he cordially adopted. He had only to add that he hoped that if we dealt liberally with the trade, the trade also would deal fairly with us. There must in these matters be a certain amount of trust: we were not to suppose that a lákh of rupees would be put into a Treasury to be instantly drained to the disadvantage of the Paper Currency. It was expected that the trade would perceive the advantages of the Paper Currency; that they would take out Notes sometimes, and demand cash at others, in exchange for their Notes. He was sure that if our arrangements were appreciated, and a local circulation added in the manner he anticipated, there would be no practical difficulty whatever.

There was one more point to which he asked permission to refer. He had seen it stated in various quarters, in respect of the five-rupee Notes, that if the measure was so extremely clear as he had represented it to be,—if the arguments and objections against it were so easily refuted,—then why, in the name of common sense, had not this been done some years ago? Why had we waited for "ten long years of preparation?" He conceived he had a very clear answer to that: he had plain reasons to give for the delay. It must be remembered that the proposition for the issue of five-rupee Notes ten years ago was deliberately rejected by the Government of India, and that that rejection was adhered to despite the adverse criticism of such an eminent authority as the then Secretary of State for India. That was the serious decision of the highest authority in India, and could not be set aside lightly, although, in the estimation of the present Government and of this Council, the arguments in favour of a five-rupee Note were very clear. That was not the universal opinion, but he hoped it was the preponderating opinion. Still, it must not be forgotten there were many well-informed persons who thought differently. A prominent instance of this had been brought forward to-day, for, as had been observed, the British Indian Association were deliberately against it: though we thought our course clear, the Association did not think so. The main objection formerly raised was that we must test these Notes by experience. The only answer to that was by reference to actual facts, which could not be tested without the lapse of some years. The advantage now was that we were able to answer these objections with a long array of facts. Again, we were rather unwilling to bring forward a project for the issue of five-rupee Notes a second time without being able to state to the Council and the public what additional facilities we were prepared to offer for cashing our Notes in the interior. He was sanguine that these reasons would be considered by the Council as fully valid to account for the delay which had occurred in bringing forward this measure.

Before he concluded he would desire to offer, on his own part, his thanks to his hon'ble friends the mercantile members of the Council for the support they had given to Government in this matter,—a matter in which their opinion necessarily carried very great weight; and he could assure his hon'ble friends that it was his conviction that the remarks they had made from time to time in this Council on this subject had proved, and would continue to prove, of very material assistance to the Financial Department of the Government of India.

The Motion was put and agreed to.

COLONEL the Hon'ble R. STRACHEY moved that, in section 11, clause (*b*), for the words "thousand tolas," the words "one hundred and eighty thousand grains" be substituted.

Also that, in the last paragraph of section 17, for the words "hundred tolas," the words "eighteen thousand grains of standard fineness" be substituted.

The Motions were put and agreed to.

The Hon'ble SIR RICHARD TEMPLE then moved that the Bill as amended be passed.

The Motion was put and agreed to.

CORONERS' BILL.

The Hon'ble MR. STEPHEN presented the final report of the Select Committee on the Bill to consolidate the laws relating to Coroners.

PRISONERS' BILL.

The Hon'ble MR. COCKERELL presented the report of the Select Committee on the Bill to consolidate the law relating to Prisoners committed by a Court.

The Council adjourned to Friday, the 27th January 1871.

CALCUTTA,
The 20th January 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA

HOME DEPARTMENT.

REGARDING THE PRIZE OFFERED FOR THE INVENTION OF A MACHINE OR PROCESS FOR SEPARATING THE FIBRE FROM THE RHEA PLANT.

No. 479.

Extract from the Proceedings of the Government of India in the Home Department, under date the 26th January 1871.

READ again Resolution recorded in this Department, No. 5555-57, dated 17th December 1870.

RESOLUTION.—Arrangements have now been completed for transmitting to the Secretary of State, for the use of would-be competitors in Europe, five tons of dried stems of the Rhea and two tons of semi-prepared fibre in that state to which it is readily reduced by existing machinery.

2. Dr. Jamieson reports that Rhea cultivation is being vigorously pushed forward at Saharunpore, and it seems probable that by the 1st of April a few tons of dried stems will be available for distribution to parties in India desirous of making experiments with the same. These stems will be distributed gratis, but applicants must pay for the carriage of the same from Saharunpore to the locality at which they wish to receive them, as well as for all packing expenses.

3. Regard being had to the delay which has unavoidably occurred, and must still occur, in furnishing would-be competitors in Europe and India with specimens of the plant for experimental purposes, His Excellency the Governor General in Council has resolved to postpone the commencement of the regular trials until April 1872. During the whole hot weather and rains of 1871, however, considerable quantities of the fresh stem will be available at Saharunpore, and during this period intending competitors whose machinery is in a sufficiently forward state, and who may be desirous of testing the same on the green plant, will be afforded all practicable facilities for doing this at the Government Plantation, so far as the material available will permit. During these preliminary experiments the owners of machinery must provide such motive power as may be necessary to test their machines to their own satisfaction, but during the regular trials the Government proposed to place one or more small steam engines at the plantation to work the machines which may be allowed to compete.

4. Persons desirous of obtaining supplies of the dried stem for experimental purposes in this country must submit applications in the Form A prior to the 1st of March 1871, and persons desirous of testing their machinery at the Government Plantation at Saharunpore during the hot weather and rains of 1871 must submit their applications in the Form B prior to the 1st of April 1871. Applications in either Form are to be addressed to the Secretary to Government of India, Home Department.

5. It being essential, in view to the provision of a sufficient supply of the fresh Rhea stem for the trial of the machinery, to ascertain beforehand the number of machines that are likely to take part in the competition, it has been decided to fix the 1st May 1871 as the date prior to which notices of intention to compete for the Government prizes should be submitted. Machines, in regard to which notice has not been given prior to that date, will only be admitted to the competition after a sufficient supply of stems has been allotted for the trial of those machines in regard to which the requisite notice has been duly filed prior to the 1st May 1871. Notices of intention to compete should be in the Form C, and should be addressed as in the case of Applications A and B.

FORM A.

APPLICATION FOR DRIED STEMS OF THE RHEA.

To the Secretary to the Government of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Quantity of dried stems applied for.	Locality to which it is desired that the stems be transmitted.	Name of nearest Railway Station to locality entered in preceding column.

On hearing from the Superintendent of the Government Rhea Plantation, Saharunpore, the amount of the expenses to be incurred in packing and despatching the quantity of stems above applied for, or such lesser quantity as may be allotted to me, as also the cost of carriage of such quantity to (*here insert the locality to which it is desired that the stems be forwarded*) or to the nearest Railway Station, I promise to remit the total amount so required to the said Officer, and I acknowledge that the packing and transmission of such stems will be entirely at my risk.

(*Name in full*).

(*Date*)

(*Place*)

FORM B.

APPLICATION FOR PERMISSION TO MAKE PRELIMINARY EXPERIMENTS FOR TESTING MACHINERY AT THE GOVERNMENT RHEA PLANTATION, SAHARUNPORE.

To the Secy. to the Govt. of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Brief description of machinery proposed to be tested.	Date on which applicant, if permitted, proposes to commence testing his machinery.	Approximate amount of green stem which applicant expects will be necessary for testing the machinery.

I acknowledge that, if permission be granted to me to test the above-described machinery at the Government Plantation, such permission will be subject to the following conditions :—

1st.—I am to provide all labor and motive power necessary for, and to pay all expenses connected with, testing my machinery.

2nd.—I am bound to conform to such rules in regard to time and place of conducting my experiments, hours of working, and the like, as the Superintendent of the Plantation may lay down for my guidance.

3rd.—I shall receive only such quantities of green stem and at such time or times as, with reference to the other claims upon him, the Superintendent may find convenient to allot me.

4th.—All fibre, &c., turned out by my machines during these experiments with stems furnished by Government will be the property of Government.

(*Name in full*).

(*Date*)

(*Place*)

FORM C.

NOTICE OF MACHINERY INTENDED TO COMPETE FOR THE GOVERNMENT RHEA MACHINERY PRIZES AT THE TRIALS TO BE HELD AT SAHARUNPORE IN APRIL 1872 AND SUBSEQUENT MONTHS

PARTIES INTENDING TO COMPETE			Number of different kinds of machines which competitor desires to take part in the trials.	Brief description of each kind of machine.	Motive power required to work the machine	Date by which the machines will be ready at Saharunpore for trial.
Name in full.	Profession or occupation.	Residence in full.				

In proposing to enter the above noted machinery for the Saharunpore competitive trials, I do so under the full understanding that—

1st.—I shall be bound to conform to all rules and regulations in regard to all matters in any way connected with these trials that may be laid down by Government, or by the Judges appointed by Government to preside over these ; and that, failing to do so, I shall forfeit all claim to any prize, reward or recompense from Government, and entirely disqualify my machinery for the competition.

2nd.—All fibre, &c., turned out by my machinery during the trials with stems furnished by Government will be the property of Government.

(*Date*) (*Name in full*).

(*Place*)

No. 480-90.

ORDER.—Ordered, that a copy of the above Resolution and Forms be forwarded to the Local Governments and Administrations for information, and to the Superintendent, Botanical Gardens, Saharunpore, for information.

Ordered also, that the above Resolution and Forms be published in the Supplement to the *Gazette of India*, and that a Notification embodying present orders be published for general information.

Printed and Published for the GOVT OF INDIA, *at the Office of* SUPDT. GOVT PRINTING, 8, *Hastings Street, Calcutta.*

No. 5 of 1871.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 4, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 26th January 1871.

No. 478.—The Governor General in Council is pleased to direct the publication of the following advertisement in substitution of the one published under Notification No. 145, dated the 11th January 1870 :—

ADVERTISEMENT.

1. The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rhea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem, and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2. The demand for the fibre is now large, and, no doubt, might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3. The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost—all processes of manufacture and allowance for wear and tear included—of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of the plant to the place of manufacture to the completion of the manufacture of fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or

near the plantations, as the refuse is very useful as manure for continued cultivation.

To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

Owing to the delay that has taken place in maturing the preliminary arrangements, the Government of India has decided that the competition will not be held until the 1st April 1872, thus affording a much longer time than was originally intended for the preparation of machines and their transport to the locality appointed for the competition. The Government Rhea Plantation at Saharunpore, in the North-Western Provinces, has been fixed as the place where the public competition will be held, and the Government of India will provide one or more small steam-engines to work the machines during the public competition.

All machinery, &c., intended for trial must be brought by the competitors at their own charge to the Saharunpore Rhea Plantation, and kept ready before the 1st April 1872, to be there worked under their own supervision, or under that of their representatives, for a sufficient length of time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8. Arrangements have now been completed for the supply of dried Rhea stems to intending competitors, both in this country and in Europe, to enable them to form a correct idea of the nature of the plant which their machinery will be required to deal with. Persons in Europe desirous to obtain small supplies of dried Rhea stems for the above purpose, should apply to the Secretary of State for India. Intending competitors in this country, desirous of obtaining supplies of the article, must submit applications to the Secretary to the Government of India in the Home Department, in the Form A hereto annexed, prior to the 1st of March 1871; and those who are desirous of testing their machinery on the fresh Rhea at the Government Rhea Plantation at Saharunpore during the year 1871, must submit their applications to the same authority, in the Form B hereto annexed, prior to the 1st April 1871. The former will have to pay the expenses that may be incurred in packing and despatching the stems. The latter will have to provide all labor and motive power necessary for, and to pay all expenses connected with, their experiments: the fibre turned out by their machines during such experiments to become the property of Government.

9. In order to enable the Government to arrange for the provision of a sufficient stock of fresh Rhea stems for the purposes of the formal competition in April 1872, it is necessary to ascertain beforehand the number of machines that are likely to take part in it; and intending competitors are therefore requested to submit, prior to the 1st May 1871, and in the Form C also hereto annexed, notices of intention to compete.

Form A.

APPLICATION FOR DRIED STEMS OF THE RHEA.

To the Secretary to the Government of India, Home Department.

Name of applicant	Profession or occupation.	Address in full.	Quantity of dried stems applied for.	Locality to which it is desired that the stems be transmitted.	Name of nearest Railway Station to locality entered in preceding column.

On hearing from the Superintendent of the Government Rhea Plantation, Saharunpore, the amount of the expenses to be incurred in packing and despatching the quantity of stems above applied for, or such lesser quantity as may be allotted to me, as also the cost of carriage of such quantity to (*here insert the locality to which it is desired that the stems be forwarded*),

or to the nearest Railway Station, I promise to remit the total amount so required to the said Officer, and I acknowledge that the packing and transmission of such stems will be entirely at my risk.

(*Name in full*).

(*Date*)
(*Place*)

Form B.

APPLICATION FOR PERMISSION TO MAKE PRELIMINARY EXPERIMENTS FOR TESTING MACHINERY AT THE GOVERNMENT RHEA PLANTATION, SAHARUNPORE.

To the Secretary to the Government of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Brief description of machinery proposed to be tested.	Date on which applicant, if permitted, proposes to commence testing his machinery.	Approximate amount of green stem which applicant expects will be necessary for testing the machinery.

I acknowledge that, if permission be granted to me to test the above-described machinery at the Government Plantation, such permission will be subject to the following conditions :—

1*st*.—I am to provide all labor and motive power necessary for, and to pay all expenses connected with, testing my machinery.

2*nd*.—I am bound to conform to such rules in regard to time and place of conducting my experiments, hours of working, and the like, as the Superintendent of the Plantation may lay down for my guidance.

3*rd*.—I shall receive only such quantities of green stem, and at such time or times as, with reference to the other claims upon him, the Superintendent may find convenient to allot me.

4*th*.—All fibre, &c., turned out by my machines during these experiments, with stems furnished by Government, will be the property of Government.

(*Name in full*).

(*Date*)
(*Place*)

Form C.

NOTICE OF MACHINERY INTENDED TO COMPETE FOR THE GOVERNMENT RHEA MACHINERY PRIZES AT THE TRIALS TO BE HELD AT SAHARUNPORE IN APRIL 1872 AND SUBSEQUENT MONTHS.

PARTIES INTENDING TO COMPETE.			Number of different kinds of machines which competitor desires to take part in the trials.	Brief description of each kind of machine.	Motive power required to work the machine.	Date by which the machines will be ready at Saharunpore for trial.
Name in full.	Profession or occupation.	Residence in full.				

In proposing to enter the above-noted machinery for the Saharunpore competitive trials, I do so under the full understanding that—

1*st*.—I shall be bound to conform to all rules and regulations in regard to all matters in any way connected with these trials that may be laid down by Government, or by the judges appointed by Government to preside over these, and that failing to do so, I shall forfeit all claim to any prize, reward, or recompense from Government, and entirely disqualify my machinery for the competition.

2*nd*.—All fibre, &c., turned out by my machinery during the trials, with stems furnished by Government, will be the property of Government.

(*Name in full*).

(*Date*)
(*Place*)

The 2nd February 1871.

No. 650.—The following list of Civil Servants on the Bengal Establishment absent on furlough or special leave on the 31st December 1870 is published for general information :—

No	Names.	Substantive Appointment.	Date of commencement of Furlough or Leave.	Date of expiry of Furlough or Leave.
		GOVERNMENT OF INDIA.		
		Furlough.		
1	E H. Lushington ...	Secretary, Financial Department.	April 17, 1869 .	April 16, 1871
2	G. Campbell ..	.....	" 16, 1868 ..	Jan. 15 "
3	The Hon'ble Sir C. P. Hobhouse, *Bart.* ...	Judge of the High Court, Calcutta.	Sep. 26, 1870 ...	Dec. 26 "
4	L. C. Probyn	Accountant General, Punjab	Nov. 13, " .	Nov. 12, 1872
5	J. D. Gordon, C S. I. ...	Judicial Commissioner of Mysore.	April 29, 1869 ...	April 28, 1871
6	J. G. Cordery ..	. . .	Sep. 26, 1868 ...	March 25 "
7	J. Geoghegan ..	Under Secretary, Home Department.	April 12, 1870 ...	April 11 "
		Special Leave.		
		Nil.		
		LOWER PROVINCES.		
		Furlough.		
1	W. B. Buckle ...	Governor General's Agent, Moorshedabad.	July 3, 1870 ...	July 2, 1872
2	E. S. Pearson ...	Judge of Moorshedabad ..	April 26 " ...	March 20 "
3	W. M. Beaufort ..	Additional Judge of Tirhoot	May 1 " ...	May 11, 1871
4	C. F Carnac ..	Opium Agent, Benares ...	March 15 " ...	Dec. 14 "
5	C. S. Belli ...	Judge of Purneah ..	" 15 " ...	March 14, 1872
6	O. Toogood ...	Judge of Chittagong ...	May 29 " ...	May 28 "
7	A. E. Russell ...	Judge of Burdwan ...	April 3 " ...	April 2 "
8	E. C. Craster ...	Judge of Gya ...	March 3, 1869 ..	March 2, 1871
9	H. C. Richardson ...	Judge of Rungpore ...	Oct. 11 " ...	Feb. 10 "
10	C E. Lance ...	Judge of Midnapore ...		
11	H. L. Dampier ...	Secretary to Government of Bengal, Revenue Department.	July 23 " ..	July 22 "
12	G. G. Morris ...	Judge of Backergunge ...	May 8, 1870 ..	July 5 "
13	W. F. McDonell, V. C. ...	Judge of Nuddea	July 3 " ...	Nov. 11 "
14	H. Muspratt ...	Magistrate and Collector, 1st Grade, Rungpore.	Oct. 11, 1869 ...	April 10 "
15	J. M. Lowis ...	Magistrate and Collector, 1st Grade, Noakhally	April 10, 1870 ...	" 9 "
16	A. Levien ...	Magistrate and Collector, 1st Grade, Dacca.	" 17 " ...	" 16, 1872
17	W. Le F. Robinson .	.....	Oct. 12, 1868 ...	" 11, 1871
18	J. J Grey ...	.....	April 10, 1866 ...	Jan. 9, "
19	T. B. Lane ..	Junior Secretary, Board of Revenue.	" 5, 1870 ..	April 4, 1872
20	E. Drummond	Magistrate and Collector, 1st Grade, Pooree.	March 10, 1869 .	March 9, 1871
21	C. J Mackenzie	... .	July 31, 1866 ...	Jan. 30 "
22	R. V. Cockerell .	Magistrate and Collector, 1st Grade, Hooghly.	March 12, 1870 ...	March 11, 1872
23	L R. Tottenham ...	Magistrate and Deputy Collector, 1st Grade, Howrah.	Jan. 23 " ...	Oct. 22, 1871
24	H. W. Alexander ...	Magistrate and Collector, 1st Grade, Shahabad.	April 10 " ...	Sept. 9 "
25	E. E. Lowis ...	Magistrate and Collector, 2nd Grade, Maldah.	March 1 " ...	Feb. 29, 1872
26	E. D. Lockwood ..	Magistrate and Collector, 2nd Grade, Tipperah.	April 3 " ...	April 2 "
27	G. L. T. Harris ...	Joint Magistrate and Deputy Collector, Purneah.	July 20, 1869 ...	July 19, 1871
28	W. Cornell ...	Superintendent of Stamps and Stationery.	April 29 " ...	Feb. 28 "
29	H. J. Reynolds ..	Magistrate and Collector, 2nd Grade, Mymensing.	Nov. 9 ...	Nov. 8 "

No.	NAMES	SUBSTANTIVE APPOINTMENT.	DATE OF COMMENCEMENT OF FURLOUGH OR LEAVE	DATE OF EXPIRY OF FURLOUGH OR LEAVE.
		LOWER PROVINCES —*continued.*		
		FURLOUGH —*continued.*		
30	W S WELLS ...	Magistrate and Collector, 2nd Grade, Rajshahye	March 17, 1869 ..	March 16, 1871
31	A SMITH .	Magistrate and Collector, 2nd Grade, Tirhoot	Aug. 3, 1870 ..	Aug 2, 1872
32	F J. ALEXANDER ..	Joint Magistrate and Deputy Collector Bhaugulpore.	March 31, 1869 ..	March 2, 1871
33	J. S DRUMMOND ..	Magistrate and Collector, Sylhet	Nov. 2, 1870 ..	Nov 1 „
34	G. S. PARK	Joint Magistrate and Deputy Collector, 2nd Grade, Sylhet	March 17, 1869 ..	March 16 „
35	W. KEMBLE ...	Joint Magistrate and Deputy Collector, 2nd Grade, Sylhet.	Nov. 9 „ .	Nov. 8 „
36	J. MUNRO ...	Joint Magistrate and Deputy Collector, Rajshahye.	March 1, 1870	Feb. 29, 1872
37	W WAVELL ..	Joint Magistrate and Deputy Collector, Moorshedabad	May 12, 1869 ...	„ 23, 1871.
38	J S ARMSTRONG ..	Assistant Magistrate, Cuttack	„ 12 „ ..	May 11 „
39	W R LARMINIE ..	Joint Magistrate and Deputy Collector, Dacca	March 12, 1870	March 11, 1872
40	H L HARRISON ...	Junior Secretary to Government of Bengal.	April 29, 1869 ..	Feb. 28, 1871
41	L B. B KING	Junior Superintendent of Survey, Rajshahye Division	March 21 „	March 20 „
42	G. E MAKGILL	Joint Magistrate and Deputy Collector, 2nd Grade, Midnapore.	July 23, 1870 .	July 22 „
43	J. C GEDDES ..	Joint Magistrate and Deputy Collector. Burdwan.	Jan. 2 „ ..	Jan. 1, 1872
44	E. G GLAZIER ...	Joint Magistrate and Deputy Collector, Mymensing	April 12 „ ...	April 11 „
45	J BOXWELL	Assistant Magistrate, Sylhet	March 28 „ ...	March 27 „
46	A C BRETT	Assistant Magistrate, Bhaugulpore	May 1 „ ..	April 30 „
47	T H H SHORTT ...	Assistant Magistrate, Midnapore.	„ 2 „ .	May 1 „
48	F WYTR	Assistant Magistrate, Purneah	March 28 „	March 27 „
49	V. IRWIN	Assistant Magistrate, Tipperah.	Feb 12 „	Feb 11 „
50	P. D DICKENS	Assistant Magistrate, 24-Pergunnahs		
51	T. SMITH	Deputy Commissioner, 4th Grade, Cooch Behar	April 3 ..	April 2 „
52	J J LIVESAY	Assistant Magistrate, Dacca	Feb 5 „ .	Feb. 4 „
53	J. ANDERSON	Assistant Magistrate and Collector, Maldah	Aug. 31 „ .	Aug. 30 „
54	C. E C MERINGTON	Assistant Magistrate, Gya	March 14 „ .	March 13 „
55	P. HURLEY	Assistant Magistrate, Jessore	Aug. 30 „	Aug. 29, 1871
56	G. SMEATON	Assistant Magistrate, Burdwan.	Nov. 2 „ ..	Nov. 1 „
		SPECIAL LEAVE.		
		Nil.		
		NOTE —Total absent . ... 56 Total of Civil Servants employed in the Lower Provinces 257 Percentage of absentees 21 79		
		NORTH-WESTERN PROVINCES.		
		FURLOUGH.		
1	A ROSS	Judge of Azimgurh	March 26, 1870 ..	March 25, 1872
2	A SHAKESPEAR ...	Commissioner of Benares	„ 14 „	Nov 13, 1871
3	W S PATERSON (*a*) ...		Aug. 31, 1868	Aug. 30, 1870
4	HON'BLE F. B. PEARSON	Judge of the High Court	Dec 4, 1869 ...	March 3, 1871
5	G P MOORE (*b*) ..	Judge of Mirzapore ..	March 20 „ ..	Nov. 19, 1870
6	B. SAPTE (*c*) ...	Judge of Furruckabad ..	Nov 24 „ ..	May 23 „

(*a*) Granted six months' extension by the Secretary of State
(*b*) Granted four months' extension by the Secretary of State.
(*c*) Granted seven months and twenty-nine days' extension by the Secretary of State About to resign the service

No.	Names.	Substantive Appointment.	Date of commencement of Furlough or Leave.	Date of expiry of Furlough or Leave.
		NORTH-WESTERN PROVINCES—*continued.*		
		FURLOUGH—*continued.*		
7	J. POWER (a)	.....	April 3, 1867 ..	April 2, 1869
8	A. L. M. PHILLIPPS (b) ...	Judge of Allygurh ...	Aug. 15, 1869 ..	June 5, 1871
9	F. THOMPSON	Judge of Shahjehanpore ...	March 12, 1870 ..	Jan. 27, 1872
10	R. SIMSON	Secretary to Government, North-Western Provinces.	" 26, " ...	March 25 "
11	C. GRANT (c)	Magistrate and Collector of Humeerpore.	May 13, 1869 ...	May 12, 1870.
12	B. W. COLVIN (d) ...	Magistrate and Collector, Mynpoory.	March 5 " ..	March 4, 1871.
13	F. S. WIGRAM	Magistrate and Collector, Bustee.	Oct. 2 " ...	June 1 "
14	G. B. PASLEY	Magistrate and Collector, Ghazeepore.	Nov. 8 " ..	Oct. 27 "
15	W. JOHNSTON	Registrar General, North-Western Provinces.	" 13, 1870 ...	Nov. 13, 1872
16	G. H. LAWRENCE ...	Magistrate and Collector, Allygurh.	March 20, 1869 ...	March 19, 1871
17	H. R. CLARKE	Magistrate and Collector, Banda.	April 10, 1870 ...	April 9, 1872
18	F. MACNAGHTEN (e) ...	.....	Jan. 14 " ...	Jan 13, 1871
19	R. H. CLIFFORD ...	.....	Dec. 8, 1869 ...	Dec. 7, 1870
20	H. B. WEBSTER ...	Magistrate and Collector, Saharunpore.	April 25, 1870 ..	April 24, 1872
21	E. WATERFIELD (f) ...	.....	" 24, 1867 ...	" 23, 1869
22	A. BOULDERSON ...	.....	" 15, 1868 ...	" 14, 1871
23	J. SLADEN	Joint Magistrate, 1st Grade	Oct. 23, 1870 ...	Oct. 22 "
24	W. M. SANDYS	Ditto ditto ...	April 3 " ...	April 2, 1872
25	J. J. F. LUMSDEN (g) ...	.....	" 29, 1868 ...	" 28, 1870
26	C. ROBERTSON	Junior Secretary to Government, North-Western Provinces.	Feb. 27, 1869 ...	Feb. 26, 1871
27	D. M. GARDNER (h) ...	Joint Magistrate, 1st Grade	March 10 " ...	March 9 "
28	C. J. POWLETT ...	Ditto ditto ...	Feb. 19, 1870 ...	Feb. 18 "
29	C. TWIGG (i)	... ..	March 18, 1868 ...	June 17, 1869
30	J. S. PORTER	Settlement Officer, Etah ...	July 13, 1870 ...	Jan. 12, 1872
31	H. C. BARSTOW ..	Joint Magistrate, 1st Grade, Etah.	May 8 " ...	Nov. 7, 1871
32	W. R. BURKITT ...	Assistant Magistrate, Bareilly	Oct. 16, 1869 ...	Oct. 15 "
33	C. W. MELLOR ...	Joint Magistrate, 2nd Grade	Nov. 6, 1870 ...	Nov 5, 1872
34	C. F. HALL .	Ditto ditto ...	Feb. 14 " ...	Feb. 13 "
35	H. M. ROGERS .	Assistant Settlement Officer..	April 12 " ...	April 11, 1871
36	J. KENNEDY ...	Ditto ditto ..	May 24, 1869 ..	May 23 "
37	H. F. D. MOULE ...	Assistant Magistrate, Allahabad.	April 17, 1870 ...	April 16, 1872
		SPECIAL LEAVE.		
		Nil.		
		NOTE.—Total absent ... ... 37 Total of Civil Servants employed in the North-Western Provinces ... 201 Percentage of absentees ... 18·40		
		PUNJAB.		
		FURLOUGH.		
1	P. H. EGERTON ..	Commissioner ..	May 20, 1869 ...	May 19, 1871
2	D. SIMSON ..	Judge, Chief Court .	March 19, 1870 ...	March 18, 1872
3	J. NAESMYTH ...	Commissioner .	May 8 " ...	May 7 "
4	C. P. ELLIOTT ...	Deputy Commissioner ...	March 14 " ..	March 13 "
5	G. R. ELSMIE ...	Ditto ...	Jan. 30, 1869 ...	Jan. 29, 1871
6	J. B. LYALL ...	Ditto ...	Nov. 21 " ...	Nov. 20 "
7	R. T. BURNEY ...	Assistant Commissioner ...	Jan. 16, 1870 ...	Jan. 15, 1872
8	J. W. SMYTH ...	Deputy Commissioner ...	March 11 " ..	March 10 "

(a) Granted twenty-four months' extension by the Secretary of State.
(b) Since returned
(c) Granted six months' extension by the Secretary of State
(d) Since returned.
(e) Since resigned.
(f) Granted twenty-four months' extension by the Secretary of State.
(g) Granted nine months' extension by the Secretary of State.
(h) Since returned.
(i) Granted seventeen months' extension by the Secretary of State.

No.	NAMES.	SUBSTANTIVE APPOINTMENT.	DATE OF COMMENCEMENT OF FURLOUGH OR LEAVE.	DATE OF EXPIRY OF FURLOUGH OR LEAVE.
		PUNJAB—*continued.*		
		FURLOUGH—*continued.*		
9	J. D TREMLETT, M. A. ...	Assistant Commissioner ...	April 1 1870 ..	March 31, 1872
10	T. W. SMYTH ...	Registrar, Chief Court ...	March 11 " ...	" 10 "
11	A. R. BULMAN ...	Assistant Commissioner ...	April 3 " ...	April 2 "
12	C. R. HAWKINS ...	Judge, Small Cause Court ...	Oct. 1 " ..	Sept. 30 "
13	T. ROBERTS ..	Assistant Commissioner ...	March 19 " ...	" 18, 1871
14	W. M. YOUNG	Ditto ...	Oct. 5 " ...	Oct. 4 "
15	F. P. BEACHCROFT ...	Ditto ...	March 12 "	March 11, 1872
		SPECIAL LEAVE.		
		Nil.		
		NOTE—Total absent ... ... 15 Total of Civil Servants employed in the Punjab . . 63 Percentage of absentees ... 23 8		
		OUDH.		
		FURLOUGH.		
1	C. CURRIE (*a*)	Commissioner ...	May 1870 ...	Feb. 1872
2	J. M. C. STEINBELT (*a*) ...	Assistant Commissioner ...	" " .	Nov. 1871
3	A. G. WALKER	Ditto ...	Oct. 23 "	Oct. 22, 1872
		SPECIAL LEAVE.		
		Nil.		
		NOTE.—Total absent ... ... 3 Total of Civil Servants employed in Oudh ... ... 23 Percentage of absentees . . 13·04		
		CENTRAL PROVINCES.		
		FURLOUGH.		
1	J. H. MORRIS ...	Chief Commissioner ...	July 13, 1870 ...	July 12, 1872
2	J. F. K. HEWITT ...	Settlement Officer, Raepore...	March 13, 1869 ...	March 12, 1871
3	J. W. TAWNEY ...	Assistant Commissioner ..	Oct. 16 " ...	June 15 "
4	F. VENNING (*b*) ...	Ditto ...	May 15 " ..	May 14, 1870
		SPECIAL LEAVE.		
1	J. W. NEILL ..	Assistant Secretary to Chief Commissioner.	Oct. 30, 1870 ...	April 29, 1871
		NOTE.—Total absent ... ... 5 Total of Civil Servants employed in the Central Provinces ... 17 Percentage of absentees ... 29·41		
		NOTE.—Grand Total of absentees ... 123 Grand Total of Civil Servants employed on the Bengal Establishment ... ... 592 Percentage of absentees ... 20·77		

(*a*) Date of departure not reported.
(*b*) Granted six months' extension by the Secretary of State.

Extract from the Proceedings of the Government of India in the Home Department (Public), under date Fort William, the 2nd February 1871.

No. 645.—Read again the following papers on the subject of the manufacture of quinine in India:—

From the Government of Bengal, No. 478, dated 21st February 1870.
From ditto, No. 3088, dated 4th November 1870.
To ditto, No. 5524, dated 16th December 1870.
To ditto, No. 5679, dated 24th December 1870.
From ditto, No. 3232, dated 15th November 1870.
To ditto, No. 5680, dated 24th December 1870.
To Government of Madras, No. 5681, dated 24th December 1870.
From ditto, (telegram), dated 19th January 1871.
To Government of Bengal, No. 418, dated 21st January 1871.
From ditto, No. 229, dated 23rd January 1871.
To Government of Madras (telegram), dated 24th January 1871.

RESOLUTION.—Ever since the introduction of the cultivation of the cinchona plant in this country, the Government of India has watched with the deepest interest the progress of the experiment, feeling convinced that its success would be fraught with the most beneficial results to the whole population of India. The advantages to be derived from the successful cultivation of cinchona cannot be over-estimated, as the object is to secure to the country at large the greatest medical boon that could be afforded to it,—that is, to place within the reach of the masses of the people, at the lowest possible rates, the only effective specific that science has yet discovered for the commonest of Indian diseases.

2. That the cinchona plant, C. succirubra, at any rate, can be grown to any extent in British Sikhim has now been indisputably established by the results that have already been achieved at the Government plantations. And the Governor General in Council fully believes that at little present cost, and with a certainty of considerable future revenue, forests of cinchona may be reared in Sikhim which, by furnishing large quantities of quinine, may hereafter prove a blessing not only to India, but to the civilized world.

3. Already the Government plantations in Sikhim yield a considerable supply of excellent bark, and year by year a rapid increase in this supply may be looked for; the Governor General in Council, therefore, thinks that the time has come for a preliminary decision as to how this supply can best be utilized. This view of the case is confirmed by a very interesting report submitted by Mr. Clarke in regard to the experimental manufacture of amorphous quinine at Da jeeling. His Excellency in Council is of opinion that the best mode of settling the many doubtful points connected with this important question is the appointment of a Commission to enquire into and report on the whole subject; and in communication with His Excellency the Governor of Madras and His Honor the Lieutenant Governor of Bengal, he is pleased to nominate the gentlemen named in the margin to form the proposed Commission.

Dr Campbell Brown, *President.*
Mr Clarke, Dr Simpson, Mr. Broughton. } *Members*

4. His Excellency in Council is well aware that any conclusions that may now be arrived at will doubtless need considerable modifications, when a larger experience affords better data than at present exist. He is at the same time of opinion that it is essential to adopt without delay some regular system, the best that can be devised in the existing state of our knowledge, for dealing with the yearly increasing produce of the cinchona plantations.

5. The Commission will have to consider, among other matters, whether on general as well as economical grounds, it would be best—

(1) to send home the whole of the bark which bears a marketable value; or

(2) to extract by a single process all soluble matter from the bark, and send home the gross proceeds of the first precipitation; or

(3) to proceed further with the manufacture in India; and, if so, how much further; whether (a) only so far as is necessary to separate the several alkaloids from the resin, coloring matter, and other foreign elements which the first precipitate will contain; or (b) as far as the manufacture of the pure sulphate of quinine?

6. Should the Commission recommend the second or third alternative, they will have to consider what processes will, under all the circumstances of the case, be most likely to prove appropriate.

7. A certain percentage of the total yearly yield of bark will, owing to its extreme poverty in alkaloids, always be unfit for the home market; and it will be for the Commission to decide how this bark may be most profitably dealt with here.

8. It is also believed that a valuable febrifuge can be readily extracted from the leaf of *some* species of the cinchona; and this point also, as well as many other kindred questions which will suggest themselves as the enquiry proceeds, will appropriately form subjects for the

consideration of the Commission, whose sittings should be in the first instance in Calcutta, but who may later, if it be considered desirable, be deputed to visit the plantations themselves.

9. The Commission will carry on their enquiries under the orders of the Lieutenant Governor of Bengal, and will submit their final report to that authority.

ORDERED, that a copy of this Resolution be forwarded to the Government of Bengal for information and guidance.

POLICE.

The 31st January 1871.

No. 59.—ERRATUM.—In the *Gazette of India*, page 839, Police, No. 805, dated 23rd December 1870, for the words "to officiate as Superintendent of the 3rd Grade," read "is appointed an Assistant Superintendent of Police."

No. 61.—Notification No. 801, dated the 23rd ultimo, granting furlough to Europe for one year to Mr. W. H. Pattisson, Superintendent of Police, 5th Grade, British Burmah, is cancelled.

No. 62.—Mr. W. H. Pattisson, Superintendent of Police, 5th Grade, British Burmah, has obtained fifteen months' leave of absence to Europe on medical certificate, with effect from such date as he may avail himself of it.

GEOGRAPHICAL.

The 3rd February 1871.

No. 44.—Subsidiary leave for one month, with effect from the 1st proximo, or from the date on which he may avail himself of it, is granted to Captain H R. Thuillier, R. E., Deputy Superintendent, Great Trigonometrical Survey of India, preparatory to his proceeding on furlough to Europe.

ALLAN HUME,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

MILITARY.

Fort William, the 3rd February 1871.

No. 17*M*.—Lieutenant Colonel A. M. Mackenzie, Commandant of the Meywar Bheel Corps and Political Superintendent of the Hilly Tracts in Meywar, is allowed one month's preparatory leave from 1st March next, or such subsequent date as he may avail himself of it, to enable him to appear before a Medical Board in Bombay with a view to obtain furlough to Europe.

No. 19*M*.—*Appointments*.—His Excellency the Viceroy and Governor General in Council is pleased to make the following appointments in the Meywar Bheel Corps, with effect from the date on which Lieutenant Colonel A. M. Mackenzie proceeds on the leave granted in Notification No. 17M of this day's date :—

Major F. L. Mackeson to officiate as Commandant, Political Superintendent of the Hill Tracts of Meywar, and 1st Assistant Political Agent, Meywar, during Lieutenant Colonel Mackenzie's absence on leave, or until further orders.

Captain C. Young to officiate as 2nd in Command and 2nd Assistant Political Agent, Meywar, *vice* Major Mackeson, or until further orders.

POLITICAL.

The 31st January 1871.

No. 200*P*.—His Excellency the Viceroy and Governor General held a Durbar in the Throne Room of Government House on Monday, the 30th January, at 4-30 P. M., for the reception of the Maharaja of Puttiala, G. C. S. I., whose arrival and departure were attended with all the usual honors.

The 1st February 1871.

No. 216*P.*—On Tuesday, the 31st of January, at 8-45 A. M., His Excellency the Viceroy and Governor General, attended by his Private and Military Secretaries, by four Aides-de-Camp, and by the Secretary and Under Secretary in the Foreign Department, and escorted by the Body Guard, returned the visit of His Highness the Maharaja of Puttiala. All the usual ceremonies were observed on the occasion of His Excellency's arrival and departure.

The 2nd February 1871.

No. 225*P.*—The Viceroy and Governor General in Council is pleased to appoint Lieutenant D. W. K. Barr, Officiating Third Assistant to the Agent to the Governor General for Central India, on being relieved by Captain F. P. Luard, to continue to officiate, temporarily, as an Extra Assistant for special boundary duty.

Lieutenant Barr assumed charge of his duties on the forenoon of the 25th November 1870.

GENERAL.

The 28th January 1871.

No. 152*G.*—*Appointment.*—Lieutenant C. A. Cresswell, of the 12th Regiment Madras Native Infantry, is appointed to officiate as Assistant Commissioner of the 3rd Grade in British Burmah during Mr. A. Hough's absence on leave to Europe, or until further orders.

The 31st January 1871.

No. 168*G.*—*Appointments.*—Lieutenant Colonel E. M. Ryan, Deputy Commissioner of the 1st Grade in British Burmah, is appointed to officiate as Commissioner of Pegu during Lieutenant Colonel R. D. Ardagh's absence on privilege leave, or until further orders.

No. 170*G.*—The under-mentioned Officers are confirmed in their appointments with effect from the forenoon of the 28th November 1870, the date on which Captain T. Cadell, V. C., was appointed Political Agent at Ulwur :—

Major W. Kincaid as 2nd in Command of the Malwa Bheel Corps, Deputy Bheel Agent, and Political Assistant at Maunpore.

Captain E. Temple as Political Assistant in Bundlecund and Cantonment Magistrate at Nowgong.

The 1st February 1871.

No. 178*G*—The under-mentioned Officers of the Commission of the Berars have passed the prescribed examination as noted below :—

Higher Standard.

Lieutenant H. deP. Rennick, Officiating Assistant Commissioner of the 3rd Class.

Mr. A. Elliott, Officiating Assistant Commissioner of the 3rd Class, but to appear again in Mahratta.

Mr. Bapoojee Rungnath, Extra Assistant Commissioner of the 3rd Class.

Mr Atmaram Bhiccajee, Extra Assistant Commissioner of the 4th Class.

Mr. Sreekishen Narhur, Extra Assistant Commissioner of the 5th Class.

Lower Standard.

Mr. Tajoodeen Hoossein, Officiating Assistant Commissioner of the 2nd Class, in Mahratta.

Mr. A. Elliott, Officiating Assistant Commissioner of the 3rd Class, in Mahratta.

Captain R. Thompson, Officiating Assistant Commissioner of the 3rd Class, in Mahratta, but to appear again in Mahratta.

Mr. A. J. Dunlop, Officiating Assistant Commissioner of the 3rd Class, in Mahratta, but to appear again in Mahratta.

Mr. Ram Rao Govind, Extra Assistant Commissioner of the 5th Class.

The 2nd February 1871.

No. 196*G.*—*Appointment.*—Captain J. W. Ridgeway, Officiating 2nd Assistant to the Agent to the Governor General for Central India, to be Officiating Assistant to the Agent to the Governor General in Rajpootana, in the room of Captain C. A. Baylay, who is proceeding on leave on medical certificate to England.

No. 199*G.*—Major W. Kincaid, Officiating Deputy Bheel Agent, officiated as Bheel Agent from the 24th April to the 9th June 1870, inclusive.

The 3rd February 1871.

No. 210*G.*—Under Section 33 of Act XXI of 1869 *(The European Vagrancy Act)*, His Excellency the Viceroy and Governor General in Council is pleased to appoint the undermentioned Officers in the Central India Agency to exercise and perform the powers and duties conferred and imposed by the said Act on Magistrates, Justices of the Peace exercising the full powers of a Magistrate, and Police Officers :—

Colonel J. A. Wright, Cantonment Magistrate of Morar.

Colonel W. D. Dickson, Cantonment Magistrate of Neemuch.

Major W. C. Lester, Cantonment Magistrate of Mhow.

No. 212*G.*—His Excellency the Viceroy and Governor General in Council is pleased to appoint Major General L. Barrow, C. B., Chief Commissioner of Oudh, to act as Financial Commissioner of that Province, in addition to his other duties, until further orders.

C. U. AITCHISON,
Secretary to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.

Fort William, the 3rd February 1871.

No. 640.—In continuation of Notification No. 75, dated the 9th January 1871, the following Statement of Cash Balances, as reported up to this date, in the Government Treasuries in India, at the close of the month of December last, contrasted with that of the previous years, is published for general information :—

	Dec. 1868.	Dec. 1869.	Dec. 1870.
	Rs.	Rs.	Rs.
Government of India	51,34,738	85,74,098	1,99,80,320
Bengal	1,46,49,737	1,43,72,547	1,38,42,355
British Burmah	22,05,083	24,95,721	31,82,587
North-Western Provinces	1,42,63,704	1,84,54,890	2,34,78,368
Oudh	42,25,221	38,61,003	58,39,690
Punjab	86,82,806	1,11,03,845	1,11,23,599
Bombay	93,43,289	1,53,56,498	1,79,41,554
Central Provinces	41,49,443	43,65,412	61,08,760
Madras	1,75,08,334	1,91,18,937	2,69,76,113
TOTAL ...	8,01,62,355	9,77,02,951	12,84,73,346

SEPARATE REVENUE.

(STAMPS).

The 31st January 1871.

No. 560.—ERRATUM.—In Financial Notification No. 498, published at page 46 of the *Gazette of India*, dated 28th January 1871, for the words "Section 5C," read "Section 5 *(b)*."

No. 568.—In continuation of Notification No. 1865, dated 15th March 1870, the Governor General in Council, under the provisions of Section 26 of the Court Fees Act, VII of 1870, directs that in the territories under the Government of Bombay, adhesive stamps may be used to denote any fee chargeable under the said Act.

R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 28th January 1871.

No. 90 *of* 1871.—Surgeon Major Charles Knight Webb, of the Medical Department, is permitted to retire from the service on a pension of £220 per annum, with effect from the 7th instant.

No. 91 *of* 1871.—The services of Assistant Surgeon W. E. Allen, of the Medical Department, are placed temporarily at the disposal of the Government of Bengal.

No. 92 *of* 1871.—The services of Major General W. F. Nuthall, of Infantry, are placed temporarily at the disposal of the Foreign Department.

No. 93 *of* 1871.—The following promotion is made in the under-mentioned Corps of the Native Army :—

8th Regiment of Native Infantry.

Havildar Maheepal Singh to be Jemadar from 1st January 1871, *vice* Moosah Khan, deceased.

No. 94 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following appointment :—

EAST INDIAN RAILWAY VOLUNTEER RIFLE CORPS.

TOONDLA COMPANY No. 6,—*To be Ensign.*

Mr. David Reid, *vice* Ensign E. Boare, resigned.

The appointment of the above Officer is subject to his passing an examination in drill.

The 30th January 1871.

No. 95 *of* 1871.—The services of Captain (Brevet Major) H. G. Deedes, of the 2nd Battalion, 60th Foot (King's Royal Rifle Corps), are placed at the disposal of the Government of the Punjab for appointment on the Personal Staff of His Honor the Lieutenant Governor, as a temporary arrangement.

The 31st January 1871.

No. 96 *of* 1871.—Assistant Surgeon W. E. Allen, of the Medical Department, is allowed an extension of furlough from the 2nd to the 4th January 1871, the date on which he reported his return to Bengal from furlough to Europe.

No. 97 *of* 1871.—The under-mentioned Officers are permitted to proceed to Europe on furlough on private affairs :—

Colonel Robert Maclagan, of the Royal Engineers, Chief Engineer, 1st Class, Secretary to Government, Punjab, Department Public Works,—for one year, under the Regulations of 1868, embarking at Bombay.

Major Thomas Buttanshaw, of the Bengal Staff Corps, District Superintendent of Police, Beerbhoom, Bengal,—for two years, under the Regulations of 1868.

Major William Turton Fagan, of the Bengal Staff Corps, District Superintendent of Police, Rajshahye, Bengal,—for two years, under the Regulations of 1868.

Captain Pierre Louis Napoleon Cavagnari, of the Bengal Staff Corps, Assistant Commissioner, Kohat, Punjab,—for two years, under the Regulations of 1868, embarking at Bombay.

Captain Charles Edward Macaulay, of the Bengal Staff Corps, Assistant Commissioner, Peshawur, Punjab,—for two years, under the Regulations of 1868, embarking at Bombay.

Surgeon Joseph Christian Corbyn, M. B., of the Medical Department,—for two years, under the Regulations of 1868, embarking at Bombay.

Lieutenant (Local Captain) Henry McVeagh Crichton, of the Royal Engineers, Executive Engineer, Department Public Works, Bengal,—for two years, under the Regulations of 1868.

No. 98 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following temporary promotions :—

Stud Department.

Lieutenant Colonel Sir C. W. D'Oyly, *Bart.*, Deputy Superintendent of Studs, to officiate as Superintendent of Studs during the absence on furlough to Europe of Major J. K. Couper, or until further orders.

Lieutenant Colonel B. Parrott, 1st Class Assistant, to officiate as Deputy Superintendent of Studs, *vice* Lieutenant Colonel Sir C. W. D'Oyly.

Major H. C. Smith, Sub-Assistant and Officiating 2nd Class Assistant, to officiate as 1st Class Assistant, *vice* Lieutenant Colonel Parrott.

Captain T. F. C. Rochfort, Doing-duty Officer and Officiating Sub-Assistant, to officiate as 2nd Class Assistant, *vice* Major Smith.

No. 99 *of* 1871.—The under-mentioned students of the Agra Medical School having passed the prescribed examination, are admitted into the service as Hospital Assistants of the 3rd Class, with effect from the 13th October 1870, and placed at the disposal of the Inspector General of Hospitals, Indian Medical Service :—

Shaikh Abdool Hakeem ; Shaikh Mohamed Afzul Hossein ; Shaikh Mohamed Moomtaz Ahmed ; Mohamed Abdool Ruhman Khan ; Shaikh Mohamed Abdoollah, *Shaikh Ameer Buksh ; Shaikh Asgur Ally ; and Shaik Moula Buksh.

The above cancels G. G. O. No. 1014, dated 8th November 1870.

No. 100 *of* 1871.—The under-mentioned Officer has reported his departure for Europe on the date specified :—

Captain E. Wells, of the General List, Cavalry, G. G. O. No. 49 of 1871, per *Arcturus*, 22nd January 1871.

No. 101 *of* 1871.—ERRATUM.—In G. G. O. No. 968, dated 4th October 1870, classifying all Native doctors in the grade of Hospital Assistants, for 1st Class Hospital Assistant Shaik "Alefooddin," read Shaik "*Alifdeen.*"

Order Books to be corrected accordingly.

The 1*st February* 1871.

No 102 *of* 1871.—The under-mentioned Officers have reported their return from England :—

Captain W. H. Beckett, of the General List, Infantry, Controller, Public Works Accounts, Rajpootana,—date of arrival at Bombay, 7th January 1871.

Major (Brevet Lieutenant Colonel) E. H. Langmore, of the Bengal Staff Corps, Commandant, 33rd (The Allahabad) Regiment of Native Infantry ; Surgeon J. A. P. Colles, M. D., of the Medical Department ; Captains C. K. Mackinnon, of the Bengal Staff Corps, Wing Officer, 4th Punjab Infantry, Punjab Frontier Force ; and C. H. Ewart, of the Bengal Staff Corps, District Superintendent of Police, 3rd Grade, Umballah, Punjab,—date of arrival at Bombay, 14th January 1871.

Surgeon D. Wright, M. D., of the Medical Department, Residency Surgeon (Katmandoo), Nepaul, and Captain W. F. Badgley, of the Bengal Staff Corps, Assistant Superintendent, Topographical Survey of India,—date of arrival at Fort William, 20th January 1871.

Captain G. B. Stevens, of the Bengal Staff Corps,—date of arrival at Fort William, 26th January 1871.

No. 103 *of* 1871.—The services of the under-mentioned Officers of the Royal Engineers (Imperial Establishment) are placed at the disposal of the Public Works Department :—

Lieutenants A. G. Begbie, W. L. Greenstreet, and J. Hare.

No. 104 *of* 1871.—The under-mentioned Officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Ensign (now Lieutenant) Edmund Charles Elliston, of the 58th Foot, Assistant Engineer, 2nd Grade, Department Public Works, Bengal,—15th April 1869.

Ensign Andrew Kennedy Macpherson, of the 1st Battalion, 6th Foot, 2nd Wing Subaltern, 14th (The Ferozepore) Regiment of Native Infantry,—14th December 1869.

Ensign Alexander James Corse-Scott, of the 79th Foot, 2nd Wing Subaltern, 45th (Rattray's Sikhs) Regiment of Native Infantry,—14th December 1869.

* Passed in English according to the test laid down in G. G. O. No. 945 of the 7th October 1868.

No. 105 *of* 1871 —The under-mentioned Officers admitted to the Bengal Staff Corps in G. G. O. No. 104 of this date, will rank as Lieutenants in that Corps under the operation of paragraph 84 of G. G. O. No. 332 of 1861, with effect from the dates specified, subject to Her Majesty's approval:—

Ensign (now Lieutenant) E. C. Elliston, of the 58th Foot, Assistant Engineer, 2nd Grade, Department Public Works, Bengal,—15th April 1869.

Ensigns A. K. Macpherson, of the 1st Battalion, 6th Foot, 2nd Wing Subaltern, 14th (The Ferozepore) Regiment of Native Infantry, and A. J. Corse-Scott, of the 79th Foot, 2nd Wing Subaltern, 45th (Rattray's Sikhs) Regiment of Native Infantry,—14th December 1869.

No. 106 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following appointment:—

PUNJAB FRONTIER FORCE.—*Corps of Guides.*

Lieutenant C. E. Hunter, Wing Subaltern and Officiating Adjutant, to be Adjutant, *vice* Captain W. Battye, who vacates that appointment on promotion to the rank of Captain under the operation of G. G. O. No. 186 of 1869.

No. 107 *of* 1871.—ERRATUM.—In paragraph 4 of G. G. O. No. 43 of the 16th January 1871, laying down the rates of compensation to be granted in lieu of clothing to Native pupils of the Subordinate Medical Department,

For	Rs	A.	P.	*Read*	Rs.	A.	P.
In lieu of White Jean Chupkun ...	3	0	0	In lieu of White Jean Chupkun ...	2	4	0
Ditto ditto Trowsers ...	1	12	0	Ditto ditto Trowsers ...	1	4	0

Order Books to be corrected accordingly.

The 2nd February 1871.

No. 108 *of* 1871.—The following promotion is made from the date specified, under the operation of G. G. O. No. 632 of the 4th August 1864, paragraph 69, subject to Her Majesty's approval:—

BREVET,—*To be Colonel.*

Lieutenant Colonel John Cockburn-Hood, Bengal Staff Corps,—29th January 1871.

No. 109 *of* 1871.—The under-mentioned Officer having completed twelve years' service including four years in the Staff Corps, is promoted to the rank of Captain from the date specified under the Royal Warrant of the 16th January 1861, subject to Her Majesty's approval:—

Bengal Staff Corps.

Lieutenant (Brevet Captain) Arthur C. Crookshank,—29th January 1871.

No. 110 *of* 1871.—The under-mentioned Officer is permitted to proceed to Europe on furlough on medical certificate:—

Colonel Henry Rigby, of the Royal Engineers,—for twenty months, under the Regulations of 1854.

No. 111 *of* 1871.—The under-mentioned Officer is allowed furlough to Europe on medical certificate:—

Lieutenant William Wilmer, of the Bengal Staff Corps, 1st Wing Subaltern, 13th (The Shekhawattee) Regiment of Native Infantry,—for two years, under the Regulations of 1868.

No. 112 *of* 1871.—The following promotions are made in the under-mentioned Corps of the Native Army:—

2nd Bengal Cavalry.

Jemadar Zaminshah Khan to be Ressaidar, *vice* Meer Hasshim Ally, deceased.
Kote Duffadar Shaick Fussuoolah to be Jemadar, *vice* Zaminshah Khan, promoted.
The above promotions will have effect from 10th December 1870.

1st Regiment of Native Infantry.

Pay and Color Havildar Matadeen Sing to be Jemadar from 22nd December 1870, *vice* Chandka Sing, deceased.

No. 113 *of* 1871.—Subadar Bhekaree Sing, 40th (The Shahjehanpore) Regiment of Native Infantry, having been pronounced unfit for further service from mental incapacity, is transferred to the Invalid Pension Establishment on a pension of Rs. 25 per mensem, with effect from the date of his being struck off the Rolls of his Regiment.

The pension will be disbursed in the Allahabad Circle of payment.

No. 114 *of* 1871.—The services of Lieutenant A. J. C. Cunningham, of the Royal Engineers, are placed at the disposal of the Public Works Department.

No. 115 *of* 1871.—The under-mentioned Officers are permitted to proceed to Europe on furlough on private affairs :—

Lieutenant Colonel Adrian Hugh Paterson, of the Bengal Staff Corps, Deputy Inspector General of Police, Calcutta,—for two years, under the Regulations of 1868.

Lieutenant Colonel Peter Henry Peck Gill, of the Bengal Staff Corps,—for two years, under the Regulations of 1868, embarking at Bombay.

The 3rd February 1871.

No. 116 *of* 1871.—The under-mentioned out-pensioner of the Royal Hospital at Chelsea having been permitted to reside and draw his stipend in India, payment of pension is to be made and charged accordingly :—

Serjeant Thomas Lalor, late of the 22nd Brigade Royal Artillery,—rate of pension per diem, 1*s.* (one shilling) from the date he ceases to receive Regimental pay or allowance.

No. 117 *of* 1871.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Surgeon Bernard Kendall, of the Medical Department, in medical charge of the 14th Bengal Cavalry (Lancers),—for nine months, under the Regulations of 1868, embarking at Bombay.

H. K. BURNE, *Colonel,*
Secretary to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Fort William, the 30th January 1871.

No. 56.—Mr. J. G. Hughes is appointed to the Public Works Department as a Sub-Engineer of the 3rd grade and posted to the North-Western Provinces for employment in the Railway Branch.

No. 57.—Mr. P. B. Cunningham, Assistant Engineer, 2nd grade, Mysore, has been permitted to resign his appointment in the Public Works Department.

The 1st February 1871.

No. 58.—With reference to Public Works Department Notification No. 43, dated 23rd January 1871, Colonel F. H. Rundall, R.E., assumed charge of his appointment as Officiating Inspector General of Irrigation and Officiating Deputy Secretary to the Government of India in the Public Works Department, Irrigation Branch, on the forenoon of the 30th January 1871.

No. 59.—Lieutenant S. J. Dunlop, Assistant Engineer, 2nd grade, Hyderabad, is re-transferred to the Central Provinces.

The 2nd February 1871.

No. 60.—Ensign A. S. W. Connor, Probationer for the Bombay Staff Corps, is appointed to the Public Works Department as an Assistant Engineer of the 2nd grade, and posted to the Punjab in the Railway Branch.

No. 61.—Statement of the Monthly Accounts received in the Office of the Accountant General, Public Works Department, up to the 31st January 1871:—

Order of Merit	Accounting Offices.	Last Month for which received	Date of Receipt.
1	Controller, Mysore, for Coorg	December 1870...	31st Jan. 1871.
2	Ditto Mysore	November 1870 .	29th Dec. 1870.
3	Ditto Central Provinces	Ditto ...	10th Jan 1871.
4	Ditto Bombay	Ditto ...	16th ditto.
5	Ditto British Burmah	Ditto ...	16th ditto.
6	Ditto Hyderabad, for the Berars ...	Ditto ...	17th ditto.
7	Ditto Hyderabad	Ditto .	19th ditto.
8	Ditto Bengal	Ditto ...	24th ditto.
9	Ditto Punjab	Ditto ...	25th ditto.
10	Ditto Madras	Ditto ...	27th ditto.
11	Ditto Central India	Ditto ...	27th ditto.
12	Ditto N. W. Provinces	Ditto ...	30th ditto.
13	Ditto Oudh	Ditto	30th ditto.
14	Ditto Rajpootana	Ditto ...	30th ditto.
15	Ditto Port Blair...	Ditto ...	30th ditto.

No. 62.—The following General Order, published by the Government of India in the Military Department, is re-published for information and guidance in this Department:—

MILITARY DEPARTMENT.

Fort William, the 19*th December* 1870.

No. 1175 of 1870.

In order to prevent any misunderstanding and the necessity for further references on the subject, the Right Hon'ble the Governor General of India in Council is pleased to notify that, subject to the charge for rent laid down in G. G. O. No. 859 of 11th October 1866, Warrant Officers of grades below that of Deputy Assistant Commissary are entitled to be provided with quarters by the Public Works Department, whether by purchase, hire, or erection, agreeably to Chapter XI, Section II, paragraph 1 of that Department's Code.

2. The rules prescribed in the Public Works Department Code, as extracted in the margin for facility of reference, will be strictly adhered to in all cases in which it may be necessary to hire houses for the accommodation of the Warrant Officers alluded to.

Extract from Chapter XI of Public Works Code, 3rd Edition

SECTION II, *para* 1.—"It will be the duty of the Officers of the Public Works Department, under the orders of the Government, or in cases of emergency on requisition of the local authorities, to provide quarters and all other necessary buildings, to the extent allowed by the Regulations, for troops and public Military establishments entitled to and requiring accommodation, and for the families of soldiers on actual service. The Executive Engineer will arrange this under sanction as above, by allotting public buildings which may be vacant, or which can be vacated, or where no suitable or available public buildings already exist, by erecting purchasing or hiring buildings, as according to his judgment may be most advantageous in each case, obtaining previous sanction when there is time to do so, and reporting his proceedings through the usual channel for the information of Government."

SECTION II, *para* 3.—"Should buildings be hired by the Military authorities without the intervention of the Public Works Department, and without the sanction of the Government of India, the Executive Engineer shall not be at liberty to defray the charge from the funds of the Public Works Department until sanction is obtained."

SECTION II, *para* 4.—"Excepting in the case of buildings required for the accommodation of troops, &c., as above limited in paragraphs 2 and 3, and for buildings required for the use of the Public Works Department, Executive Engineers shall in no case disburse the rent of hired premises, unless specially ordered to do so by the Government or Administration under which they are serving."

SECTION IV, *para* 28.—"In cases where rent for public quarters in charge of the Barrack Master has to be charged to Warrant or Non Commissioned Officers on staff employ, Barrack Masters are required to submit a monthly statement of such quarters to the Executive Engineer, who will recover the amounts from the Departments to which the occupants belong."

3. On account of quarters provided to the Warrant Officers in question in Presidency towns, the Public Works Department will, in addition to the rent payable by those Officers, be entitled to receive credit for the amount of Presidency house-rent admissible to them, in conformity with the ruling contained in Financial Department's Resolution No. 1069 of 14th August 1868, in the case of the Presidency house-rent of Commissioned Officers.

4. This order is applicable to the three Presidencies.

The 3*rd February* 1871.

No. 63.—Lieutenant J. T. Wright, R.E., has been appointed to the Public Works Department as an Assistant Engineer of the 2nd grade, and posted to the North-Western Provinces.

REVENUE.

(FORESTS).

The 1st February 1871.

No. 4F.—The Governor General in Council is pleased to make the following appointments and promotions in the Forest Department of the Punjab :—

Mr. B. Browne is appointed a Deputy Conservator of Forests, 3rd grade, with effect from the 15th December 1868, the date of his transfer from the Civil to the Forest Department.

Mr. B. Ribbentrop, Special Assistant Conservator, is promoted to be a Deputy Conservator, 3rd grade, with effect from the 1st March 1869.

Mr. J. C. MacDonnell is appointed an Assistant Conservator of Forests, 3rd grade, with effect from the 1st August 1867, the date of his transfer from the Civil to the Forest Department.

Mr. A. E. Wild, appointed by Her Majesty's Secretary of State to the Forest Department of India, is posted to the Punjab as an Assistant Conservator of Forests, 3rd grade, with effect from the 1st October 1869 (the date of his covenant), and will be borne as a Supernumerary on the Establishment of that Province.

The following promotion and appointments in the Forest Department of the Punjab are made, subject to the confirmation by Her Majesty's Secretary of State for India of the constitution of the appointments :—

Mr. C. F. Amery, Assistant Conservator of Forests, 3rd grade, is promoted to be a Deputy Conservator of Forests, 3rd grade, with effect from this date.

Mr. W. H. Reynolds is appointed an Assistant Conservator of Forests, 3rd grade, *vice* Mr. Amery, with effect from this date.

Mr. G. Duff is appointed an Assistant Conservator of Forests, 1st grade, with effect from 15th October 1869.

Mr. R. H. M. Ellis is appointed an Assistant Conservator of Forests, 3rd grade, with effect from 7th January 1869.

Mr. G. G. Minnikin is appointed an Assistant Conservator of Forests, 3rd grade, with effect from 1st March 1870.

No. 5F.—The following list of Deputy and Assistant Conservators of Forests in the Punjab, with their grades, and the dates from which their appointments to present grades have effect, is published for general information :—

Deputy	Conservator,	3rd	grade	...	Major C. Batchelor	...	1st	April	1865.
,,	,,	3rd	,,	...	Mr. J. A. Murray	...	3rd	December	1868.
,,	,,	3rd	,,	...	,, B. Browne	...	15th	,,	,,
,,	,,	3rd	,,	...	,, B. Ribbentrop	...	1st	March	1869.
,,	,,	3rd	,,	...	,, C. F. Amery	...	1st	February	1871.
Assistant	,,	1st	,,	...	,, G. Duff	...	15th	October	1869.
,,	,,	2nd	,,	...	,, A. L. Home	...	—	March	,,
,,	,,	2nd	,,	...	,, E. Sparling	...	—	,,	1868.
,,	,,	3rd	,,	...	,, W. S. Hillier	...	11th	June	1869.
,,	,,	3rd	,,	...	,, J. C. MacDonnell	...	1st	August	1867.
,,	,,	3rd	,,	...	,, C. F. Elliott	...	1st	January	1869.
,,	,,	3rd	,,	...	,, R. H. M. Ellis	...	7th	,,	,,
,,	,,	3rd	,,	...	,, W. Rigby	...	11th	September	,,
,,	,,	3rd	,,	...	,, L. Gavin	...	1st	October	,,
,,	,,	3rd	,,	...	,, A. E. Wild	...	1st	,,	,,
,,	,,	3rd	,,	...	,, G. G. Minnikin	...	1st	March	1870.
,,	,,	3rd	,,	...	,, W. H. Reynolds	...	1st	February	1871.

No. 6F.—Captain W. Douglas, Madras Staff Corps, Deputy Conservator of Forests, 3rd grade, in Berar, is promoted to the 2nd grade, with effect from the 1st January 1871.

R. STRACHEY, *Colonel, R.E.,*
Offg. Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 4, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General, High Court, &c.

REVENUE SURVEY DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 31st January 1871.

No. 34.— The following promotion is made with effect from the 1st instant :—

Mr. Edward Loftie, Revenue Surveyor, Delhi and Hissar Division, from the 3rd to the 2nd Grade.

The 1st February 1871.

No. 35.—The following transfer is made with effect from the 1st December 1870 :—

Mr. S. O Madras, Probationary Surveyor, 4th Grade, from the 1st Division, North-Western Provinces, to the 2nd Division, Bhawulpore.

D. C. VANRENEN, *Colonel, R.A.,*
Supdt. of Revenue Surveys, Upper Circle.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, Estimated Value.	Certificates issued for	Balance of Bullion		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
January 23rd, 1871 ...	...	...	2,834	84,911	35,08,487
" 24th " ...	...	1 068	1,822	85,924	35,08,487
" 25th " ...	Holiday.				
" 26th " ...					
" 27th " ...	...	...	1,822	85,924	35,08,487
" 28th " ...	...	...	1,822	85,924	35,08,487

CALCUTTA MINT,
The 30th January 1871.

H. HYDE, *Lieut. Colonel,*
Mint Master.

TOPOGRAPHICAL SURVEY DEPARTMENT.

NOTIFICATION.

Calcutta, the 2nd February 1871.

Mr. P. J. Doran, Assistant Surveyor, 3rd Grade, attached to No. 6 Topographical Party, Khasia and Garrow Hills Survey, having re-joined the head quarters of his Party on the 26th ultimo from sick leave granted to him for four months from the 24th November last, the unexpired portion of his leave is hereby cancelled.

H. L. THUILLIER, *Colonel,*
Surveyor General of India.

Statement of Transactions of District Savings Banks for the week ending 2nd February 1871.

PROVINCE.	Number of Banks open.	DEPOSITS.		WITHDRAWALS.			BALANCE.
		No.	Amount.	No.	Amount, Principal.	Amount, Interest.	
			Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.
Bengal	22	37	1,613 0 0	4	531 0 0	1 13 9	50,918 2 10
North-Western Provinces ...	9	6	1,185 0 0	2	75 1 0	0 5 0	18,079 9 1
Punjab	7	4	780 0 0	1	...	0 10 6	13,296 8 9
Oudh	1		...	...	...	...	1,713 0 0
Central Provinces	4	6	1,289 0 0	1	50 0 0	...	7,071 11 0
British Burmah* . ..	3	3	167 0 0	...	...	...	4,233 5 [illegible]
Berar	2	4	40 0 0	...	...	...	1,000 0 0
India	1	9	967 8 0	3	750 0 0	...	3,953 0 11
TOTAL ...	49	69	6,041 8 0	11	1,406 1 0	2 13 3	1,00,265 5 10

CALCUTTA,
The 3rd February 1871.

E. F. HARRISON,
Comptroller General.

BANK OF BENGAL.

Report by the Directors of the Bank of Bengal for the Half-year ended 31st December 1870.

The Directors have the pleasure to submit to the Proprietors their usual periodical report on the Bank's transactions at Head Office and Branches.

The money market during the past half-year has been characterised by uninterrupted dulness and inactivity, the rates at which the Bank offered to discount remaining unchanged during the whole period. Meanwhile the nature and safety of the Bank's advances has had the special attention of the Board, and measures have been taken to restrict the discounts at Head Office and Branches within safe limits.

The Bank's operations for the past six months at Head Office and Branches show a clear profit of Rs. 6,81,259-9-5; from this, after making ample provision for all bad and doubtful debts, the Directors have declared a dividend at 5½ per cent. per annum free of Income Tax, and carried forward the balance of Rs. 5,935-14-2 to credit of Profit and Loss for the current half-year.

The Directors have the satisfaction of informing the Proprietors that the Branches continue to work satisfactorily.

Statement of the Affairs of the Bank of Bengal as at 31st December 1870.

LIABILITIES.	Rs. A. P.	ASSETS.	Rs. A. P.
Proprietors' Capital paid up ...	2,20 00,000 0 0	Government Securities ...	1,16,86,654 4 0
Reserve Fund ...	15,67,789 7 0	Loans on Government Securities at Head Office and Branches .	45,56,077 3 9
General Treasury Balance at Head Office, Rs. 1,54,17,722 5 7		Accounts of Credit on do. do. do.	10,63,740 13 2
Do. do. at Branches ... „ 1,47,33,467 0 5		Mercantile Bills discounted do. do.	1,72,21,118 5 5
		Dead Stock	11,48,761 12 4
		Stamps ...	15,276 8 0
	3,01,51,189 6 0	Balances with other Banks ...	14,98,603 3 7
		Sundries ...	2,42,502 0 6
			3,74,32,734 2 9
Other Deposits at Head Office and Branches ...	3,11,84,950 4 10	Cash and Currency Notes at Head Office Rs. 2,10,53,769 3 6	
Bank Post Bills, &c. ...	3,54,506 7 5	Cash and Currency Notes at Branches „ 2,78,03,124 13 2	
Sundries ...	10,31,192 10 2		4,88,56,894 0 8
TOTAL ...	8,62,89,628 3 5	TOTAL ...	8,62,89,628 3 5

Profit and Loss Account.

RECEIPTS.			Rs. A. P.
Amount received in Interest, Discount and Commission at Head Office and Branches		...	11,47,772 10 6
DISBURSEMENTS.		Rs. A. P.	
Establishment at Head Office and Branches		3,31,814 14 8	
Pensions		2,630 0 0	
Directors' Fees		10,204 0 0	
Law Charges		1,487 9 0	
	Rs. A. P		
CONTINGENCIES—Stationery	14,415 14 6		
Lighting	4,035 8 2		
Printing	3,079 8 0		
Advertisements	1,687 14 2		
Rent of Branch Premises, Assessments, and Miscellaneous Charges at Head Office and Branches ..	53,069 8 11		
Allowance for Wear and Tear of Bank Property	23,688 3 8		
Income Tax for the half-year	20,400 0 0		
		1,20,376 9 5	4,66,513 1 1
NET PROFIT .			6,81,259 9 5
Amount set aside for payment of a Dividend at the rate of 5½ per cent. per annum		6,05,000 0 0	
Amount transferred to Bad and Doubtful Debt Fund ...		70,323 11 3	
BALANCE CARRIED FORWARD ...		5,935 14 2	6,81,259 9 5

Reserve Fund.

Balance at 30th June 1870		15,80,384 12 4
To outstanding Bank of Bengal Notes paid during the half-year ..	10,685 5 4	
„ gratuity to two assistants retired from the service ...	1,910 0 0	
		12,595 5 4
BALANCE AT 31ST DECEMBER 1870 ..		15,67,789 7 0

Board of Directors (in the order of rotation).

Govt. Directors
- E. F. HARRISON, ESQ., *Comptroller General of Accounts for India*, President of the Board.
- A. MONEY, ESQ., C. B., *Senior Member of the Board of Revenue.*
- R. B. CHAPMAN, ESQ., *Offg. Secretary to the Government of India, Financial Department.*

Hon'ble J. R. BULLEN SMITH, *of Messrs. Jardine, Skinner & Co.*
JOHN F. OGILVY, ESQ., *of Messrs. Gillanders, Arbuthnot & Co.*
Hon'ble D. COWIE, *of Messrs. Colvin, Cowie & Co.*
R. A. LYALL, ESQ., *of Messrs. Lyall, Rennie & Co.*
E. C. MORGAN, ESQ., *of Messrs. Ashburner & Co.*
M. HENDERSON, ESQ., *of Messrs. Carlisles, Nephews & Co.*

By order of the Board,
G. W. MOULTRIE,
Offg. Secretary and Treasurer.

BANK OF BENGAL;
CALCUTTA,
The 27th January 1871.

List of the Branches of the Bank of Bengal with the names of the respective Agents.

Branches of the Bank.	*Agents and Acting Agents.*
AGRA	*A. H. Rennie.*
AKYAB	*W. Nicholls.*
ALLAHABAD	*C. J. Cooke.*
BENARES	*H. T. Balfour.*
CAWNPORE	*W. Neill.*
DACCA	*Alexander MacBean.*
DELHI	*H. B. Sterndale.*
HINGUNGHAUT	*Closed.*
HYDERABAD	*J. Seymour Keay.*
JUBBULPORE	*Geo. Mackilligin.*
LAHORE	*John D. Watters.*
LUCKNOW	*W. Dickson.*
MIRZAPORE	*F. A. Gillam.*
MOULMEIN	*Thomas Dyson.*
NAGPORE	*A. M. Lindsay.*
PATNA	*W. F. Fraser.*
RANGOON	*W. D. Cruickshank.*
UMRITSUR	*Francis Halsey.*
AGENT IN BOMBAY ...	*Thomas Smith (Acting).*

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 25th January 1871.

PARTICULARS.	3½ per cent. Loan of 1863-54	4 per cent. Loans							4½ per cent.		5 per cent.		5½ per cent Loan of 1859-60.	5 per cent Debentures for					TOTAL AMOUNT.
		of 1824-25.	of 1828-29.	of 1832-33.	of 1835-36	of 1842-43.	of 1854-55.	Transfer of 1865.	of 1856-57.	Transfer Loan dated 15th July 1870	P. W. of 1854-55.	of 1856-57.		3 years. Debenture, or transferable to 4½ per cent. Debenture repayable 4th July 1871.	18 months 4½ per cent. Transfer Loan repayable 4th July 1871.	5 years. Repayable June 1872.	10 years. Repayable June 1877.	15 years. Repayable June 1882.	
Balance of 11th January 1871 ...	53,100	34,133	2,347	19,42,188	42,30,300	1,52,63,300	1,25,17,900	1,53,07,400	14,500	48,57,000	87,700	5,95,65,500	4,88,64,500	1,65,000	18,60,000	33,63,000	33,46,000	36,43,000	17,61,16,888
Add— Amount enfaced at Madras between 12th and 25th January 1871	...			...	..	...	...	...	...	...	...			...	...	...	...	...	...
Amount enfaced at Bombay between 12th and 25th January 1871	...	...	...	.	.		.	11,700	..	.		17,000	1,05,600	...	...	...	...	...	1,34,300
Amount enfaced at Calcutta between 12th and 25th January 1871	...	...	...	29,760	8,900	24,300	14,200	97,000	.	24,600	...	65,200	59,500	..	...	..	..	..	3,23,460
TOTAL .	53,100	34,133	2,347	19 71,948	42,39,200	1,52,87,600	1,25,32,100	1,94,16,100	14,500	48 81,600	87,700	5,96,47,700	4,90,29 600	1,65,000	18,60,000	33,63,000	33,46,000	36,43,000	17,85,74,628
Deduct— Amount written off in the London Registers	...	..	...	12,480	96,1	32,500	1,52,300	90,000	..	3,500	..	20,000	1,53,700	..		...	...	...	5,60,580
Balance on 25th January 1871	53,100	34,133	2,347	19,59,468	41,43,100	1,52,55,100	1,23,79,800	1,93,26,100	14,500	48,78,100	87,700	5 96,27,700	4,88,75,900	1,65,000	18,60,000	33,63,000	33 46,000	36,43,000	17,80,14,048

NOTE.—From 9th June 1867 to 30th Nov. 1870 enfaced from India 1,093 lakhs; re-transferred from London 644 lakhs.
" 1st Dec. 1870 to 14 h Dec. " " " 3 " " " 2 "
" 15th " " to 28th " " " " 6 " " " 3 "
" 29 h " " to 11th Jan. 1871 " " " 13 " " " 10 "
" 12th Jan. 1871 to 25th " " " " 4 " " " 5 "
1,119 lakhs 664 lakhs.
664 "
Balance against India ... 455 lakhs.

PUBLIC DEBT OFFICE;
BANK OF BENGAL,
Calcutta, the 28th January 1871.

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

STATEMENT of the Affairs of the Bank of Bengal as at 31st December 1870.

LIABILITIES.		Rs.	A	P.
Proprietors' Capital, paid-up		2,20,00,000	0	0
Reserve Fund		15,67,789	7	0
	Rs. A. P.			
General Treasury Balance at Head Office ...	1,54,17,722 5 7	3,01,51,189	6	0
Ditto ditto at Branches ...	1,47,33,467 0 5			
Other Deposits at Head Office and Branches...		3,11,84,950	4	10
Bank Post Bills, &c.		3,54,506	7	5
Sundries		10,31,192	10	2
TOTAL ...		8,62,89,628	3	5

ASSETS.		Rs.	A.	P.
Government Securities		1,16,86,654	4	0
Loans on Government Securities at Head Office and Branches ...		45,56,077	3	9
Accounts of Credit on ditto ditto ditto ...		10,63,740	13	2
Mercantile Bills discounted at ditto ditto ...		1,72,21,118	5	5
Dead Stock		11,48,761	12	4
Stamps		15,276	8	0
Balances with other Banks		14,98,603	3	7
Sundries		2,42,502	0	6
		3,74,32,734	2	9
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	2,10,53,769 3 6	4,88,56,894	0	8
Ditto ditto at Branches ...	2,78,03,124 13 2			
TOTAL ...		8,62,89,628	3	5

By order of the Directors,

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

J. GORDON,
Chief Accountant & Deputy Secretary.

STATEMENT of the Affairs of the Bank

LIABILITIES.		Rs.	A.	P.
Proprietors' Capital, paid-up		2,20,00,000	0	0
Reserve Fund		15,67,789	7	0
	Rs. A. P.			
General Treasury Balance at Head Office ...	1,82,65,366 8 9	3,13,91,187	1	6
Ditto ditto at Branches ...	1,31,25,820 8 9			
Other Deposits at Head Office and Branches		3,29,81,817	3	3
Bank Post Bills, &c.		4,44,233	9	10
Sundries		6,27,109	14	6
TOTAL ...		8,90,12,137	4	1

ASSETS.		Rs.	A.	P.
Government Securities		1,19,51,111	8	0
Loans on Government Securities at Head Office and Branches ...		62,27,087	3	9
Accounts of Credit on ditto ditto ditto ...		22,92,360	14	0
Mercantile Bills discounted at ditto ditto ...		1,48,78,517	7	10
Dead Stock		11,57,018	4	8
Stamps		14,733	3	0
Balances with other Banks		14,42,109	14	5
Sundries		2,25,020	7	5
		3,81,87,958	15	1
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	2,17,61,788 7 2	5,08,24,178	5	0
Ditto ditto at Branches ...	2,90,62,389 13 10			
TOTAL ...		8,90,12,137	4	1

By order of the Directors,

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

J. GORDON,
Chief Accountant & Deputy Secretary.

STATEMENT of the Affairs of the Bank of Bengal for the week ended 24th January 1871.

LIABILITIES.		Rs.	A.	P.
Proprietors' Capital paid-up		2,20,00,000	0	0
Reserve Fund		15,67,789	7	0
	Rs. A. P.			
General Treasury Balance at Head Office ...	1,87,62,322 13 11	3,15,47,630	15	1
Ditto ditto at Branches ...	1,27,85,308 1 2			
Other Deposits at Head Office and Branches		3,31,54,751	8	3
Bank Post Bills, &c.		3,79,992	15	4
Sundries		6,13,623	6	9
TOTAL ...		8,92,63,788	4	5

ASSETS.		Rs.	A.	P.
Government Securities		1,25,01,287	10	0
Loans on Government Securities at Head Office and Branches ...		57,97,387	3	9
Accounts of Credit on ditto ditto ditto ...		19,10,435	13	5
Mercantile Bills discounted at ditto ditto ...		1,47,71,049	5	3
Dead Stock		11,57,050	4	8
Stamps		15,196	11	0
Balances with other Banks		14,52,030	12	4
Sundries		2,28,746	2	7
		3,78,33,183	15	0
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	2,32,60,802 7 4	5,14,30,604	5	5
Ditto ditto at Branches ..	2,81,69,801 14 1			
TOTAL ...		8,92,63,788	4	5

By order of the Directors,

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

J. GORDON,
Chief Accountant & Deputy Secretary.

STATEMENT of the Affairs of the Bank of Bengal for the week ending 31st January 1871.

LIABILITIES.		Rs.	A.	P.
Proprietors' Capital, paid-up		2,20,00,000	0	0
Reserve Fund		15,67,119	7	0
General Treasury Balance at Head Office ...	Rs. A. P. 2,40,72,374 6 9	3 97,35,690	10	10
Ditto ditto at Branches ...	1,56,63,316 4 1			
Other Deposits at Head Office and Branches...		3,25,32,095	5	6
Bank Post Bills, &c.		4,34,615	15	2
Sundries		6,15,908	12	5
TOTAL ...		9,68,85,430	2	11

ASSETS.		Rs.	A.	P.
Government Securities		1,23,68,779	0	0
Loans on Government Securities at Head Office and Branches ...		54,44,887	3	9
Accounts of Credit on ditto ditto ditto ...		21,87,990	14	4
Mercantile Bills discounted at ditto ditto ...		1,49,14,832	3	2
Dead Stock		11,78,675	1	11
Stamps		15,130	5	0
Balances with other Banks		9,46,441	8	6
Sundries		2,24,639	10	6
		3,72,81,375	15	2
Cash and Currency Notes at Head Office ...	Rs A P. 2,64,31,815 14 1	5,96,04,054	3	9
Ditto ditto at Branches ...	3,31,72,238 5 8			
TOTAL ...		9,68,85,430	2	11

By order of the Directors,

J GORDON,
Chief Accountant and Deputy Secretary.

G. W. MOULTRIE,
Offg Secretary & Treasurer.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

THE undermentioned students have passed the examination for the degree of Bachelor of Arts:—

FIRST DIVISION.

In Order of Merit.

1 Basu, Isánchandra	...	Presidency College.
2 Hukamchánd	...	Delhi College.
3 Bhattácháryya, Jogendranáth	...	Presidency College.
4 Sankarlál	...	Agra College.
5 Mukhopádhyáy, Sasibhushan	...	Presidency College.
6 Chakravarti, Rámgopál	...	Kishnaghur College.
7 Gangásaran	...	Agra College.

SECOND DIVISION.

In Alphabetical Order.

Baldeoprasád	...	Agra College.
Bandyopádhyáy, Gangádhár	...	Calcutta Free Church Institution.
„ Jogendranáth	...	Sanskrit College.
„ Kántichandra	...	Teacher.
Basák, Govindachandra	...	Dacca College.
Basu, Basantakumár	...	Presidency College.
Bhattácháryya, Rádhákisan	...	Cathedral Mission College.
„ Sivnáth,	...	Sanskrit College.
Chakravarti, Chandramohan	...	Patna College.
Chattopádhyáy, Nrityagopál	...	Calcutta Free Church Institution.
Chaudhuri, Gnánchandra	...	Presidency College.
Datta, Aparnácharan	...	Ditto.
„ Baishnavcharan	...	Ditto.
„ Balaichánd	...	Ditto.
„ Isánchandra	...	General Assembly's Institution.
Ghosh, Avináschandra, (No. 2)	...	Presidency College.
„ Birájkrishna	...	Ditto.
„ Jogendranáth	...	Ditto.
Gupta, Kunjavihári	...	Ditto.
Hariharnáth	...	Patna College.
Khán, Rámgopál	...	Kishnaghur College.
Majumdár, Anandanáth	...	Calcutta Free Church Institution.
Mitra, Bhagavaticharan	...	Patna College.
„ Haricharan	...	Presidency College.
Mukhopádhyáy, Chandrabhushan	...	Kishnaghur College.
„ Priyanáth	...	Presidency College.
Nág, Bámácharan	...	Ditto.
Pandit, Jwálánáth	...	Ditto.
Sányál, Mahendranáth	...	Ditto.
Sarkár, Jagatchandra	...	Cathedral Mission College.
„ Surendranáth	...	Presidency College.
Sarvádhikári, Amritakumár	...	Sanskrit College.
Sen, Akshaykumár	...	Hooghly College.
„ Kánáilál	...	Presidency College.
„ Krishnakumár	...	Calcutta Free Church Institution.

THIRD DIVISION.

In Alphabetical Order.

Bandyopádhyáy, Gopalchandra	...	Kishnaghur College.
Barát, Chaitanyaprasád	...	Patna College
Basu, Baidyonath	...	Kishnaghur College.
„ Protapchandra	...	Presidency College.
Bhattácháryya, Gnánchandra	...	Ditto.
Chakravarti, Akhilchandra	...	Ditto.
„ Mahendranáth	...	Queen's College, Benares.
„ Syámaldás	...	Patna College.
Chaudhuri, Apurvakrishna	...	Presidency College.
Chattopádhyáy, Jitendranáth	..	Hooghly College.
Kedárnáth	...	Teacher

Cones, G. A.	...	St. Xavier's College.
D'Cruz, J. A.	...	Canning College, Lucknow.
Dás, Bhairavchandra	...	General Assembly's Institution.
„ Rámeswar	...	Presidency College.
Datta, Narasinha	...	Dittto.
„ Surendrakrishna	...	Ditto.
De, Bhavánisankar	...	Ditto.
„ Jogeschandra	...	Ditto.
Dhar, Asutosh	...	Ditto.
Ghosh, Amritalál	...	Ditto.
„ Atulkrishna	...	Ditto.
„ Gopálchandra	...	L. M. S. Institution, Bhowanipore.
„ Iswarchandra	...	Dacca College.
„ Rajanikánta	...	Ditto.
„ Rámsákhá	...	Sanskrit College.
Gupta, Mahananda	...	Hooghly College
Mallik, Jogendrachandra	...	Kishnaghur College.
Mitra, Nolininátha	...	Hooghly College.
Mukhopádhyáy, Adyonáth	...	General Assembly's Institution.
„ Govindadev	...	Hooghly College.
„ Jogendranáth	...	Presidency College.
„ Kshetramohan	...	Ditto.
Panja, Nrisinhamurári	...	Calcutta Free Church Institution.
Ráy, Devendranath	...	L. M. S. Institution, Bhowanipore.
Raychaudhuri, Jadavkrishna	...	Presidency College.
Rostan, J. B.	...	St. Xavier's College.
Sányál, Jogendranáth	...	Cathedral Mission College.
Sarkár, Jogeschandra	...	Presidency College.
„ Táraknáth	...	Kishnaghur College.
Sen, Trailokyanáth	...	Hooghly College.
Sukul, Bhadranáth	...	Kishnaghur College.

J. SUTCLIFFE,
Registrar.

CALCUTTA UNIVERSITY,
The 21st January 1871.

The undermentioned students have passed the examination for the degree of Bachelor in Law :—

SECOND DIVISION.

In Order of Merit.

1	Bandyopádhyáy, Revatichandra	...	Presidency College.
2	Dev, Upendrachandra	...	Ditto.
3	Mukhopádhyáy, Srikrishna	...	Ditto.
4	Gupta, Jagadiswar	...	Kishnaghur College.
5	Ráy, Syámchánd	...	Ditto.
6	Chattopádhyáy, Aghornáth	...	Presidency College.
	Mukhopádhyáy, Gopállál	...	Ditto.
8	Dás, Haripraśád	...	Ditto.
9	Chattopádhyáy, Bireswar	...	Ditto.
10	Guha, Piyárimohan	...	Dacca College
11	Som, Jaygovinda	...	Presidency College.
12	Ghosh, Nandalál	...	Hooghly College.
	Mukhopádhyáy, Durgadás	...	Ditto.
14	Bhupsen Sing	...	Presidency College.
15	Mukhopádhyáy, Biháriláll	...	Ditto.
16	Ráy, Mahendranáth	...	Ditto.
	Mahomed Wajed	...	Ditto.
	Chattopádhyáy, Srigopál	...	Kishnaghur College.
	Basu, Kunjavihári	...	Hooghly College.

The undermentioned students have passed the examination for a Licence in Law :—

In Alphabetical Order.

Bandyopádhyáy, Indranáth	...	Presidency College.
„ Jadupati	...	Berhampore College.

Basák, Jagatdurlabh	...	Presidency College.
Basu, Bijaykrishna	...	Ditto.
„ Navinchandra	...	Ditto.
Bhattácháryya, Dwárikánáth	...	Patna College.
„ Mahendranáth	...	Presidency College.
Chakravarti, Chandrabhusnan	...	Kishnaghur College.
„ Dwarikánáth	...	Dacca College.
„ Gopálchandra	...	Presidency College.
„ Haricharan	...	Dacca College.
Chánd, Prasannakumár	..	Ditto.
Chattopádhyáy, Kálidhan	...	Presidency College.
„ Sasibhushan	...	Ditto.
Chaudhuri, Narendranáth	...	Ditto.
„ Syámápada	...	Ditto.
Dás, Baikunthanáth	...	Dacca College.
„ Gorácháud	...	Presidency College.
„ Hemnáth	...	Ditto.
„ Iswarchandra	...	Ditto.
„ Jagatchandra	...	Ditto.
„ Sarvánanda	...	Ditto.
Datta, Bhavánicharan	...	Ditto.
„ Priyanáth (No. 2)	...	Ditto.
„ Trailokyanáth	...	Ditto.
Dhar, Dinanáth	...	Hooghly College.
Gangopádhyáy, Chandramohan	...	Kishnaghur College.
Ghosh, Amvikácharan	...	Presidency College.
„ Kailáschandra	...	Berhampore College.
„ Prasannakumár	...	Kishnaghur College.
„ Táráprasanna	...	Presidency College.
Ghoshál, Gopálchandra	...	Ditto.
Majumdár, Gangádhar	...	Ditto.
Mallik, Akhilcharan	...	Ditto.
Mitra, Mahendrachandra	...	Hooghly College.
„ Rajaninath	...	Ditto.
„ Trailokyanáth	...	Presidency College.
„ Upendrachandra	...	Ditto.
Mukhopádhyáy, Jadunáth	...	Hooghly College.
„ Mahendranáth	...	Berhampore College.
„ Nivárancbandra	...	Presidency College.
Ráy, Jogendranáth	...	Berhampore College.
Sányál, Rámlál	...	Presidency College.
Sen, Harischandra	...	Dacca College.
Set, Rájendranáth	...	Presidency College.

J. SUTCLIFFE,
Registrar.

The 28th January 1871.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 31st January 1871.

No. 219.—Mails for Europe *viâ* France, Madras, Pondicherry, Ceylon, Mauritius, and China, for transmission per French Mail Steamer *Meinam*, will be closed at this Office on Monday, the 6th February 1871, at 6 P. M.

N. B.—Mails for Europe will arrive earlier if sent *viâ* Bombay on the 8th February 1871.

No. 220.—Mails for Gopaulpore, Bimlipatam, Vizagapatam, Coconada, Madras, Pondicherry, Negapatam, Galle, Colombo, Tuticorin, Cochin, Beypore, Calicut, Cannanore, Mangalore, Tellicherry, Carwar, and Bombay, for transmission per Steamer *Punjab*, will be closed at this Office on Monday, the 6th February 1871, at 6 P. M.

The 3rd February 1871.

No. 221.—The next Overland Mail *viâ* Bombay will close on Wednesday, the 8th February 1871:

2. Book post and pattern packets must be posted on the 7th.

3. There will be no Express.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or, bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M., and after 7 up to 8-30 P. M., by a Post Office Clerk at the East Indian Railway Station, Armenian Ghât.

Postage chargeable by the new route *viâ* Brindisi and Germany:—

		Rs.	A.	P.
For the United Kingdom	Each letter per ½ oz.	0	8	0
	Each newspaper per 4 oz.	0	2	8
	Each book or pattern packet. Not exceeding 1 oz.	0	2	0
	" " 2 "	0	3	4
	" " 4 "	0	4	8
	Every additional 4 "	0	4	8
For places served through the United Kingdom.	Each letter 8 pie per ½ oz. less than the published rate for a letter sent *viâ* Marseilles.			
	Each newspaper 8 pie per 4 oz. more than the published rate for a newspaper sent *viâ* Marseilles.			
	Each packet of books or patterns 8 pie per 4 oz. more than the published rate for a packet sent *viâ* Marseilles.			

As the late Papal States now form part of the Kingdom of Italy, correspondence for these States are now subject only to the same postal rules as apply to other parts of Italy, published in the Notification of this Department dated 2nd September 1870.

No. 222.—Mails for Akyab, Rangoon and Moulmein, for transmission per Steamer *Arabia*, will be closed at this Office on Thursday, the 9th February 1871, at 6 P. M.

The 31st January 1871.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 28th January 1871.

Ager, S.
Alcock, T.
Ancell, Mrs.

Butt, Major F. R.
Blond, Mrs. A.
Balfour, Mrs. A.
Bligh, C. F.
Baptist, J.
Bharut Chunder Gangooly.
Bradford, Colonel.

Cation, W. N.
Chatterjee, Sein, & Co.
Crommelin, Col. W. A.
Cundell, G. R.
Case, Capt. S. F.
Connor, Mrs. W.

D'Cruze, H.
Dunnett, Mrs. E.
Dance, R.
Daby, Mrs.

Fountain, Mrs. A. D.
Finny, Mrs. A. D.
Flyson, Mrs. S.

Garrett, A. J.
Godby, J. M.

Garnet, J.
Grey, J. A. S.
Gawke, Mrs. E.

Hildesheim, S.
Harding, Mrs.
Hodges, W.
Hamilton, Mrs. A.
Hopkins, Esq.
Hutchins, A.
Harrison, E. G.
Hodges, G.

Inglis, H., & Co.

Johnson, J.
Jackson, W. R.
James, W.

Keane, J.
King, D. A.
Kerr, Capt. W. F.

Lutens, C.
Lee, Mrs. E.
Layton & Co.
Luffman, W. C.

Miller, J.
Morrison, W.

McLean, Mrs. D.
Mendes, M.
Munden, Mrs. M.
Musgrove, Miss P.
Marden, Mrs. T.

Nundo Lall Mitter.

Pogose, M. G.
Peters, J.
Perrie, Mrs. G.

Rodgers, E. R.

Seymour, S. T.
Smith, C. L.
Stuart, Mrs.
Sheppard, H. W.

Thomas, Miss N.

White & Co.
Wild, Major.
Wise, C.
Watts, Capt. W. M.
Whelan, T. W.
Wood, Col.
Woods, Mrs.
Wellstead, Mrs.
Walker, J.

The 28th January 1871.

List of Parcels now lying in the Dead Letter Office.

ADDRESS.	No.	DESCRIPTION.
Nilmoney Banerjee ...	2	1 Parcel containing Native Medicine and 1 containing Biscuits.
Offr. in charge Jail, Patna ...	1	" " A Coarse Country Blanket.
Saikh Budderodeen ...	1	" " Dried Leaves.
Khetter Nath	1	" " Some Red Powder.
Radha Nath	1	" " Hooka Pipe, broken.
W. N. Eddis	1	" " Sample Indigo Seed.
Sandram	1	" " 2 Colored and 2 Plain White Silk Handkerchiefs.
Shama Churn Roy ...	1	" " Sample of Linseed.
Nilcomol Mozumdar ...	1	" " Mariner's Compass, broken.
Choney Lal Mitter ...	2	" " Samples of Cotton.
M. Laforgue	1	" " 2 Eye-Glasses.
Aulo Bux	1	" " Some Roots.
J. Jackson	1	" " A Pair of Tiger's Claws.
A. C. Perkins	1	" " A Plated Egg Boiler.
Nozimooden	1	" " Native Medicine.

W. H. McGOWAN,
Post Master of Calcutta.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 4, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

Now ready,

One Volume half bound Quarto, fifty-eight plates, Rs. 38.

ILLUSTRATIONS OF ANCIENT BUILDINGS IN KASHMIR, prepared at the India Museum, London, under the authority of the Secretary of State for India in Council, from Photographs, Plans, and Drawings taken by order of the Government of India by Henry Hardy Cole, Lieutenant, R. E. To be obtained from Messrs. Thacker, Spink & Co., Calcutta; Messrs. Higginbotham & Co., Madras; and of Messrs. Thacker, Vining & Co., Bombay.

The Illustrations in this work have been produced in Carbon from the original Negatives, and are therefore permanent.

The Estate of the late Mr. T. Menzies.

Notice is hereby given to parties having claims to the Estate of the late Mr. T. Menzies, who died near Allahabad on the 28th August 1868, *i. e.*, on the allotments of Waste Lands No. 2, Lookcha Nos. 3 & 4, 4, 8, 9 Ummurgurh, and Bhuddowra, in the District of Kheree, Oudh, that within three months from date they are requested to send in their claims to the undersigned, otherwise they will not be recognised.

C. R. SHAW, *Major,*
Deputy Commissioner.

KHEREE, DY. COMMR.'S OFFICE,
The 25th November 1870.

In re Estate of the late Mr. Herbert Lewis Augustus Davis, Executive Engineer, Hoshungabad.

Whereas letters of administration to the above estate have been this day granted to Flora Davis, the widow of the deceased, presently residing at Jabálpúr in the Central Provinces, all persons indebted to or having claims on the estate are required to communicate the same to the Administratrix from this date.

J. B. DENNYS, *Lieut. Colonel,*
District Judge.

DY. COMMR.'S OFFICE;
HOSHUNGABAD,
The 19th January 1871.

Central Provinces Gazetteer, Edition of 1870, in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per Vol., exclusive of postage charge. Apply to Messrs. Thacker, Vining & Co., Bombay, or to Superintendent, Chief Commissioner's Office, Nagpúr.

CIVIL SERVICE ANNUITY FUND.

At an Annual General Meeting of Subscribers to the Bengal Civil Service Annuity Fund, held at the Town Hall, Calcutta, on Friday, the 27th January 1871.

PRESENT:—V. H. Schalch, Esq.; H. D. Sandeman, Esq.; E. F. Harrison, Esq.; R. B. Chapman, Esq.; The Hon'ble A. Eden, Esq.; H. A. Mangles, Esq.; S. C. Bayley, Esq.; H. Bell, Esq.; H. Beverley, Esq. M. A.; R. H. Wilson, Esq.; J. Westland, Esq.; A. Mackenzie, Esq.; F. W. J. Rees, Esq.; and W. M. Souttar, Esq..

S. C. BAYLEY, ESQ., in the Chair.

Read the following Report submitted by the Managers:—

"The accounts of the past year 1869-70 are submitted.

Abstract of the Accounts of the Bengal Civil Service Annuity Fund for 1869-70 (45*th year*).

	Rs. As. P.	Interest. Rs. As. P.
UNAPPROPRIATED FUNDS.		
Balance 31st March 1869	26,00,000 0 0	1,56,000 0 0
Fine or difference of value of Annuity from Mr. W. G. Young ...	11,200 0 0	246 6 5
Subscriptions received during the year, including arrears	3,79,798 8 9	12,291 3 6
Donation from the Government for the year	7,99,011 12 11	...
	37,90,010 5 8	1,68,537 9 11
		37,90,010 5 8
		39,58,547 15 7
DEDUCT—		
Transfer to Appropriated Funds values of Annuities granted to Messrs. E. T. Trevor, W. G. Young, W. Ford, F. Williams, G. B. Willock, and H. Balfour	5,25,730 5 7	
Interest thereon	20,049 10 9	
Establishment and Printing Charges, &c.	11,757 7 10	5,57,537 8 2
	...	34,01,010 7 5
LESS—		
Transfer to Appropriated Funds under the 15th Triennial adjustment required by Rule 12	...	8,01,010 7 5
Balance 31st March 1870 ...	...	26,00,000 0 0
APPROPRIATED FUNDS.		
Balance 31st March 1869	1,85,59,046 9 5	11,13,542 12 9
Transfer from Unappropriated Funds values of the above-mentioned six Annuities ..	5,25,730 5 7	20,049 10 9
Re-credit of Transfers in excess of the amount of Annuities of The Hon'ble J. P. Ward, W. R. Young, H. Walters, J. I. Harvey, St. G. Tucker, W. B. Martin, Sir J. H. D'Oyly, H. Mundy, W. J. Sandys, E. R. Barwell, Sir G. R. Clerk, T. E. Fairfax, Sir T. H. Maddock, C. Mackenzie, R. B. Morgan, Lord F. Hay, J. P. H. Ward, and W. H. Benson	60,725 15 6	1,29,898 9 3
	1,91,45,502 14 6	12,63,491 0 9
		1,91,45,502 14 6
		2,04,08,993 15 3
DEDUCT—		
Payments to 11 Annuitants of their annual Annuities	1,17,333 5 4	
Payments to 243 Annuitants of their quarterly Annuities	22,76,843 12 4	
Interest charged upon the annual and quarterly paid Annuities .	79,988 8 11	24,74,165 10 7
		1,79,34,828 4 8
ADD—		
Amount of Transfer from Unappropriated Funds under valuation adjustment made under Rule 12	..	8,01,010 7 5
Balance on 31st March 1870 ...	...	1,87,35,838 12 1
TOTAL BALANCE 31ST MARCH 1870 ...	...	2,13,35,838 12 1

E. E.

A. MACKENZIE,

Secretary and Accountant.

CIVIL SERVICE ANNUITY FUND,
The 27th January 1871.

"Mr. T. B. Tracy having requested that the General Meeting will decide whether he is liable under Article I of the Rules to pay subscription while on furlough, the Managers submit the particulars of his case.

"Mr. Tracy, vacating his appointment, proceeded on furlough on the 10th of January 1868. He was then in the receipt of a furlough allowance of £500 per annum on which no Fund subscriptions were exacted.

"The new Furlough Rules came into operation from 1st July 1868, and he had the option given him by Government of electing whether the remainder of his furlough should be taken under the new Rules or the old. He elected the new Rules, because the moiety of his average salary for the three years previous to his taking leave amounted to £514-1-6 per annum, and accordingly on his return to India he was informed that subscription was due under Article 1 of the Rules from 1st July 1868, the date of his accepting the new Rules, to the date of his return, 17th December 1869, and the sum he was called upon to pay was Rs 315.

"Mr. Tracy allows that he was permitted to draw the equivalent of his average salary for the three years preceding his departure on furlough, but urges that as he held no appointment, he cannot properly be said to have drawn salary while on leave within the meaning of Rule 1.

"The Managers are of opinion that the Rule covers his case."

Proposed by Mr. Wilson, seconded by Mr. Westland, that the accounts be passed, and the Managers' proceedings in Mr. Tracy's case be confirmed.

Carried unanimously.

Moved by Mr. Westland, seconded by Mr. Wilson, that the following gentlemen be elected Managers for the ensuing year, 1871:—

V. H. Schalch, Esq.	A. M Monteath, Esq.
The Hon'ble A. Eden.	H. Beverley, Esq.

W. M. Souttar, Esq.

Carried unanimously.

A vote of thanks was passed to the Chairman.

CIVIL SERVICE ANNUITY FUND,
The 27th January 1871.

S. C. BAYLEY,
Chairman.

BENGAL CIVIL FUND.

At a Half-yearly General Meeting of Subscribers to the Bengal Civil Fund, held at the Town Hall, on Friday, the 27th January 1871.

PRESENT:—V. H. Schalch, Esq.; H. D. Sandeman, Esq.; E. F. Harrison, Esq.; R. B. Chapman, Esq.; The Hon'ble A. Eden; H. A. Mangles, Esq.; S. C. Bayley, Esq.; H. Bell, Esq.; H. Beverley, Esq., M. A.; R. H. Wilson, Esq.; J. Westland, Esq.; A. Mackenzie, Esq.; F. W. J. Rees, Esq.; and W. M. Souttar, Esq.

S. C. BAYLEY, ESQ., in the Chair.

Read the following Report submitted by the Managers:—

"The Managers submit their Proceedings for the past half-year for the consideration and sanction of the meeting."

"Subject to the approval of the subscribers they have admitted to the benefits of the Fund under the New Rules the following families:—

Mr. Trevor's three children	£300	"The three children of the late Mr. E. T. Trevor (an annuitant of 1869), who died in England on the 10th of July last.
Mrs. Patton	£300	"The widow of the late Mr. J. H. Patton (an annuitant of 1860), who died in England on the 1st September last.
Mrs. Franco	£300	"The widow of the late Mr. G. F. Franco (an annuitant of 1852), who died in England on the 22nd September last.
Mrs. Elliott	£300	"The widow and two children of the late Mr. W. H. Elliott (an annuitant of 1859), who died in England on the 8th October last.
Two children	„ 200	
	£500	

"The votes of the subscribers have affirmed the Resolutions passed at the General Meeting of the 27th July last respecting the modification of the rules, based on the Actuary's report. The voting was as follows:—

1 Annuitants to subscribe half rates or compound at ditto.		2 Annuitants marrying after retirement to subscribe for wife and children of the said marriage at full rates.		3 Annuitants who have already compounded to have one half composition payment refunded.		4 Continuation of the whole or part of the pension of a son incapable of earning a livelihood.	
For	Against	For	Against	For	Against	For	Against
78	11	81	7	56	30	76	11

"The rules that have been amended are IV, VIII, and XXX.

"To Article IV has been added the following paragraph:—

"The subscriptions of annuitants or retired subscribers shall be regulated in the manner provided in Article VIII."

Article VIII has been amended as follows:—

FORMER RULE.

"*First*—Subscribers, who may hereafter retire from the service on annuities, wishing to secure to their widows and children the full benefits of the Fund, must, on retirement, make up the amount of their subscriptions with interest to Rs. 25,000, and must also continue their contributions at the same rates on their annuities as those levied from subscribers in the service on their allowances, and under the same conditions in regard to minimum payments and liability to increase or decrease of rates; an option being allowed to each subscriber of paying up once for all, either at the time of resigning the service or at any subsequent period, the full value of his contributions, according to the Tables of Mortality, which, on the advice of an Actuary, may be adopted by the Managers. This commutation will be calculated at 5 per cent. in the following manner: ordinary subscriptions, on the life of the subscriber alone, additional subscriptions on the joint lives of husband and wife, and extra contributions for children on the joint lives of father and child. But such settlement will be open to re-adjustment, if the necessities of the Fund should be found to require an enhanced rate of subscription, and every retired subscriber will also be liable to pay in the same manner for each child afterwards born, and, in case of subsequent marriage, the additional premium as a married subscriber."

"*Second*.—But subscribers hereafter so retiring from the service may, at their option, by making up the amount of their subscriptions with interest either to Rs. 12,500, or to Rs. 6,250, and by contributing or compounding for their contributions at the same rates on their annuities as those levied from subscribers in the service on their allowances, secure to their families, on the same conditions as above, in the former case one-half, and in the latter one-quarter of the amount of pensions and other allowances granted to the family of a subscriber dying in the service, or of an annuitant who has made up on retirement the full amount of Rs. 25,000."

AMENDED RULE.

"*First*.—Subscribers, who may hereafter retire from the service on annuities, wishing to secure to their widows and children the full benefits of the Fund, must, on retirement, make up the amount of their subscriptions with interest to Rs. 25,000, and must also continue their contributions on their annuities at half the rates levied from subscribers in the service on their allowances, and under the same conditions in regard to minimum payments and liability to increase or decrease of rates; an option being allowed to each subscriber of paying up once for all, either at the time of resigning the service or at any subsequent period, the half value of his contributions, according to the Tables of Mortality, which, on the advice of an Actuary, may be adopted by the Managers. This commutation will be calculated at 5 per cent. in the following manner, the total being reduced thereafter by one-half: ordinary subscriptions on the life of the subscriber alone, additional subscriptions on the joint lives of husband and wife, and extra contributions for children on the joint lives of father and child. But such settlement will be open to re-adjustment, if the necessities of the Fund should be found to require an enhanced rate of subscription, and every retired subscriber will also be liable to pay in the same manner for each child afterwards born, and, in case of subsequent marriage, the additional premium as a married subscriber."

"*Second*.—But subscribers hereafter so retiring from the service may, at their option, by making up the amount of their subscriptions with interest either to Rs. 12,500 or to Rs. 6,250, and by continuing or compounding for their contributions on their annuities at half the rates levied from subscribers in the service on their allowances, secure to their families, on the same conditions as above, in the former case one-half and in the latter one-quarter of the amount of pensions and other allowances granted to the family of a subscriber dying in the service, or of an annuitant who has made up on retirement the full amount of Rs. 25,000."

"*Third*.—Provided that in the case of a subscriber marrying after retirement his contributions or commutation payment in lieu thereof shall, for his wife and for his children, the issue of such marriage, be taken at full rates."

"To Article XXX has been added the following additional paragraph:—

"Provided also that the Managers may continue the whole or any part of his pension to any son of a deceased subscriber, who, at any time subsequent to the 31st March 1868, may have attained or may attain to the age of 21 years, and who may be proved to their satisfaction to be wholly incapacitated from gaining his livelihood, such incapacity being produced by causes beyond his control, and being duly certified from time to time in such way as to the Managers may seem sufficient."

The widow of the late Mr. A. A. Roberts having applied for the continuance of her son Lawrence Henry's pension beyond the age of 21 years as provided for under Article 30 of the rules recently amended, the Managers have informed her that, subject to the confirmation of this meeting, they are willing to continue her son's pension, but that for the protection of the Fund it is necessary that she should submit in original the certificate of a Member of the Medical Board of the India Office, testifying to the inability of her son to earn his livelihood. A like certificate must be furnished every five years, while it will also be necessary for her to forward annually a certificate from her family physician of the continuance of the incapacity. Messrs. Coutts and Co. have received instructions to advance one quarter's pension in anticipation of the receipt of the certificate.

The Managers have received a similar application from Mrs. Craigie on behalf of her son Manson who attained his majority on the 18th November 1867, but as the rule expressly provides that only those sons of deceased subscribers, who came of age subsequent to 31st March 1868, are to be admitted to these new benefits, they have informed her that her son cannot claim anything further from the Fund.

The attention of annuitants has been called to the amended Article VIII of the rules, and a letter has been addressed to each annuitant who has compounded, informing him of the amount of commutation payment refundable, and requesting him to apply for the refund.

The amount to be refunded is £6,825-18 or Rs. 68,259. Mr. Brown calculated that the sum refundable would be Rs. 88,731.

This difference is mainly owing to the fact that the actuary assumed that all annuitants were in the receipt of the full annuity of £1,000.

A letter has also been addressed to annuitants who subscribe quarterly from their annuities, advising them of the reduced subscription payable in future, and informing them at what reduced rate a commutation may be affected.

The contributions from retired subscribers for the quarter ending 31st October amounted to Rs. 14,408. The future quarterly receipts will be Rs. 7,204 only.

The actuary calculated the loss by composition from annuitants to be Rs. 2,56,990. The detailed calculation in the Fund Office shows that the actual loss will be Rs. 2,34,323.

Mr. P. H. Egerton has under Article V of the rules of the Fund incurred a fine of Rs. 50 on account of his failure to report the birth of his son within the prescribed period of a month. Mr. Egerton urges that the omission was accidental, and that notice was given in good time to secure payment of the subscription. He has been informed that the reason assigned is in view of the stringency of the rule not sufficient to exempt him from the penalty.

Enquiry having been made whether, under the revised Article XXX, a son incapacitated from earning his livelihood would on his father's death be admitted to Fund benefits even though he were at that time over the age of 21, and had therefore never as a minor been an incumbent on the Fund, the Managers have decided that such cases are not within the rule. They are however desirous of having the rules amended so as to meet such cases. They will under Article XVII (18) of the rules advertise amendments of Articles IV and XXX as follow—

That to Article IV be added the words:—

"It shall be optional to a subscriber to continue his payments at ordinary or at widower rates as the case may be on account of any son who may on his attaining the age of 21 years be reported to the Managers to be wholly incapacitated by reason of infirmity from earning his livelihood. Such payments must be continued up to the date of the subscriber's decease, and the Managers must be satisfied that the infirmity was not produced by causes within the control of the invalid."

And that to Article XXX (31) be added the words:—

"Provided further that the Managers may, under similar conditions as to medical certificates as in the above case, admit to Fund benefits either in whole or in part the son of a subscriber even though such son shall have previously attained his majority, if he is wholly incapacitated from earning his livelihood, provided that subscriptions have been paid on his account under Article IV up to the date of his father's decease. Should the Managers decide to reject such an application for admission to Fund benefits, they shall refund to the legal representatives of the subscriber, but without interest, all subscriptions received on account of such incapacitated son from the close of his twenty-first year."

This rule, it is proposed, shall have effect from 1st January 1871.

The accounts of the past year, 1869-70, are submitted.

Abstract of the Accounts of the Bengal Civil Fund for 1869-70.

UNAPPROPRIATED FUNDS.	Bearing interest at 8 per cent. Rs.	A.	P.	Bearing interest at 5 per cent. Rs.	A.	P.
By Balance, 1st April 1869	27,08,550	12	3	8,87,212	5	1
„ Interest	2,44,823	6	7	48,371	6	3
„ Subscriptions during the year	2,39,275	8	8	1,85,086	9	1
„ Composition payment by an Annuitant in England... ...	84	4	5	42	2	3
„ Contributions by 73 Annuitants in India	17,738	15	0	16,960	13	0
„ Ditto paid in England and by Absentees on Furlough ...	38,044	8	3	7,062	6	5
„ Fines from 21 Subscribers under Rule 6 including 10 for unequal age at marriage	5,099	12	3	2,767	4	5
„ Fine from 4 including 3 for unequal age at marriage paid in England	6,154	4	8	2,875	0	0
„ Transfer from Appropriated Funds of deductions of one-sixth from pensions under Rule 7	17,825	4	10	8,985	2	3
„ Amount granted by Government for the payment of pensions to families of those Subscribers who were killed in the mutinies...	31,153	7	3	15,576	11	5
„ Transfers from Annuity Fund	1,200	0	0	600	0	0
„ Donation from the Government, paid in England	25,000	0	0	.....		
	33,34,950	4	2	11,75,539	12	2
DEDUCT—						
To Transfer to Appropriated Funds—						
„ Value of pensions of Mrs. F. H. Cooper, two daughters and one son	36,388	5	4	23,550	10	8
„ Value of pensions of one daughter and two sons of R. Money, Annuitant	7,559	5	4	4,638	0	0
„ Value of pensions of three daughters and two sons of R. H. Mytton, Annuitant	23,644	5	4	14,838	2	8
„ Value of pensions of Mrs. H. B. Beresford, widow, two daughters and four sons of H. B. Beresford, Annuitant	39,245	5	4	24,677	1	7
„ Value of pensions of Mrs. R. Manderson, and one daughter ...	24,762	0	0	16,987	7	6
„ Ditto of Mrs. H. R. Alexander, widow of H. R. Alexander, Annuitant	17,050	0	0	10,524	0	0
„ Value of pensions of Mrs. A. C. Barnard and two sons ...	27,011	9	7	18,238	10	2
„ Ditto of Mrs. R. Jardine and one son	23,249	10	8	15,832	0	0
„ Ditto of Mrs. W. Roberts, one daughter and four sons	40,030	0	0	24,892	14	11
„ Value of pensions of Mrs. C. R. Cartwright, widow of C. R. Cartwright, Annuitant	20,374	0	0	13,741	0	0
„ Interest thereon...	13,824	13	5	5,588	15	4
„ Transfer to Appropriated Funds on account of pensions payable by Government	31,153	7	3	15,576	11	5
„ Refund of overpaid subscriptions	1,488	12	10	1,576	15	1
„ Establishment, &c.	2,985	9	7	1,566	15	4
„ Printing Charges	1,150	1	0	582	5	0
	3,09,917	5	8	1,92,811	13	8
Balance, 31st March 1870, Rs. ...	30,25,032	14	6	9,82,727	14	6
APPROPRIATED FUNDS.						
By Balance, 1st April 1869	32,27,019	12	5	21,90,867	15	8
„ Interest	2,49,478	13	10	1,10,232	9	1
„ Transfer from Unappropriated Funds, values of pensions granted to the above ten families within the year	2,59,314	9	7	1,67,919	15	6
„ Interest thereon...	13,824	13	5	5,588	15	4
„ Transfer from Unappropriated Funds on account of pensions payable by Government	31,153	7	3	15,576	11	5
	37,80,791	8	6	24,90,186	3	0
DEDUCT—						
To Pensions paid in England under old Rules	2,20,924	0	0	.....		
„ Ditto ditto under new Rules	3,25,025	12	0	1,62,512	14	0
„ Ditto in India under new Rules	20,484	7	1	10,696	15	3
„ Transfer to Unappropriated Funds of the deduction of one-sixth from pensions under Rule 7	17,825	4	10	8,985	2	3
	5,84,259	7	11	1,82,194	15	6
Balance, 31st March 1870, Rs. ...	31,96,532	0	7	23,07,991	3	6
TOTAL BALANCE, 31ST MARCH 1870, Rs. ...	62,21,564	15	1	32,90,719	2	0

INVESTMENT OF THE ABOVE BALANCE.

	Rs.	A.	P.
Invested in Treasury Notes at 8 per cent.	58,54,180	1	7
Uninvested at 8 per cent. (since invested)	3,67,384	13	6
Uninvested at 5 per cent. ...	32,90,719	2	0
Rs.	95,12,284	1	1

COMPARISON OF THE BALANCE.

	Rs.	A.	P.
Balance, 31st March 1869 ...	90,13,650	13	5
Balance, 31st March 1870 ...	95,12,284	1	1
INCREASE, Rs.	4,98,633	3	8

E. E.

A. MACKENZIE,
Honorary Secretary and Accountant.

1.—Moved by Mr. Sandeman;

Seconded by Mr. Harrison—

That the Managers' proceedings in admitting to Fund benefits the families of the late Messrs. Trevor, Patton, Franco, and Elliott be confirmed.

Carried unanimously.

2.—Moved by Mr. Beverley;

Seconded by Mr. Rees—

That the invalid son of the late Mr. A. A. Roberts have his pension continued on the terms imposed by the Managers.

Carried unanimously.

3.—Moved by Mr. Mangles;

Seconded by Mr. Wilson—

That the Managers' proceedings in the cases of Mrs. Craigie's son and of Mr. P. H. Egerton's default are approved.

4.—Moved by Mr. Westland;

Seconded by Mr. Wilson—

That the following gentlemen be elected Managers for the year 1871:—Mr. V. H. Schalch, The Hon'ble A. Eden, and Messrs. A. M. Monteath, H. Beverley, and W. M. Souttar.

A vote of thanks was passed to the Chairman.

S. C. BAYLEY,
Chairman.

BENGAL CIVIL FUND OFFICE;
The 27th January 1871.

In the District Court of Akyab.

Miscellaneous Civil Case No. 2 of 1871.

IN THE MATTER OF HAZEE MIRZA HOOSSAIN, INTESTATE.

Whereas certain effects belonging to Hazee Mirza Hoossain, who died intestate at Akyab, are under the seal of this Court.

All persons claiming to administer to the estate of the said Hazee Mirza Hoossain are hereby warned to appear in this Court on or before the 21st day of February 1871 to prove their claims.

Given under my hands and the seal of the Court this 20th day of January 1871.

W. DeCOURCY IRELAND,
Deputy Commissioner.

Assam Company.

NOTICE TO SHAREHOLDERS ON THE INDIAN REGISTER.

An *ad-interim* dividend at the rate of 5 per cent. upon the paid-up capital (or Rs. 10 per share) will be payable at the Company's Office in Calcutta, No. 4, Fairlie Place, on Thursday, the 9th instant, to Shareholders who were registered in the Company's books on 10th January 1871.

Application for Dividend Warrants to be made to—

SCHOENE, KILBURN & CO.,
Agents.

The 1st February 1871.

Notice.

The partnership existing between Alfred March Wibrow and Henry Samuel Brookes in the Barrackpore Station Hotel is dissolved from this day, the business will henceforth be carried on by the said Henry Samuel Brookes.

H. S. BROOKES.

The 31st January 1871.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

CALCUTTA CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.		
		Rs.	
3791 ...	A/57 85267 ...	50 ...	Baboo Kassinauth Doss.
3795 ...	A/74 75936 ...	20 ...	Baboo Adinath Mitra.
3803 ...	A/78 85858 ...	1,000 ...	Hajee Ismail.
3746 ...	A/70 69095 ...	100 ...	Baboo Prosono Coomar Mitter.
	Notes partially lost or destroyed.		
		Rs.	
3790 ..	A/70 23751 ...	100 ...	Baboo Woomachurn Banerjee.
3792 ...	A/69 36347 ...	10 ...	Baboo Gopalchunder Gangooly.
3793 ...	A/7 06179 ...	10 ...	Doolalchunder Ghose.
3796 ...	A/81 85408 ...	20 ...	Baboo Chundermohun Roy.
3797 ...	A/7 10221 wrongly joined A/7 10202	10 ...	G. Shallow, Esq.
3798 ...	A/8 17679 ditto A/81 17676	20 ...	Baboo Grishchunder Mookerjee.
3799 ...	A/81 24924 ditto A/81 24926	20 ...	Tajoodin Patowar.
3800 ...	A/57 47847 ... A/57 76583 ...	50 ... 50 ...	Baboo Dwarkamohun Dass.
3801 ...	A/77 67851 ...	10 ...	I. J. Coutto, Esq.
3802 ...	A/81 02335 ...	20 ...	G. Heefke, Esq.
3730 ..	A/64 19386 ... A/64 19387 ...	100 ... 100 ...	J. Wheal, Esq.
3746 ...	A/57 59049 ... A/84 94208 ... A/57 54910 ...	50 ... 100 ... 50 ...	Baboo Prosonocoomar Mitter.

PAPER CURRENCY DEPARTMENT;
CALCUTTA,
The 2nd February 1871.

L. BERKELEY,
Asst. Commr. of Paper Currency.

MADRAS CIRCLE.

NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Note wholly lost or destroyed.	
	Rs.	
B/50 70571 ...	10 ...	Major S. W. Lennox, No. 37, Mount Road, Madras.
	Notes partially lost or destroyed.	
	Rs.	
B/64 43523 ...	50 ...	Goojjooroo Nagoo Row, No. 17, Chanthoosan Street, Pareamettoo, Madras.
L B/3 27425 ...	20 ...	G. Narisimooloo Chetty, No. 94, Govinthapa Naick's Street, Peddoo Naick Pettah, Madras.
R B/3 25307 ...	20 ...	
L B/50 59617 ...	10 ...	Chendragherry Parasarama Chetty, No. 2, Govinthapa Naick's Street, Peddoo Naick Pettah, Madras.
R B/50 16791 ...	10 ...	

PAPER CURRENCY OFFICE;
MADRAS,
The 23rd January 1871.

H. W. GRAHAM,
Commissioner of Paper Currency.

NAGPORE CIRCLE.

No. of Notes.	Value.	Name of Claimant.
		Notes wholly lost or destroyed.
	Rs.	
C/71 54394 ...	50 ...	Mr. W. W. Brockman, Executive Engineer, 1st Oudh Division.
F/9 34600 ...	50 ...	
C/28 77872 ...	20 ...	Messrs. Greetham & White, General Commission and Forwarding Agents, Meerut.
		Note partially lost or destroyed.
	Rs.	
C/41 55946 ...	50 ...	Mr. H. Nuttal, Executive Engineer, Asseerghur.

PAPER CURRENCY OFFICE; NAGPORE, *The 25th January* 1871.

J. H. BIGGS,
Offg. Asst. to Depy. Acctt. Genl., Central Provinces.

TRICHINOPOLY CIRCLE.

No. of Notes.	Value.	Name of Claimant.
		Note wholly lost or destroyed.
	Rs.	
H/4 03528 ...	50 ...	C. Suttivajee Row.
		Notes partially lost or destroyed.
	Rs.	
H/4 07475 ...	100 ...	Narayana Kristnian.
H/3 04309 ...	50 ...	
H/5 03553 ...	20 ...	Iakara Ibrahim Saib.
H/10 34477 ...	10 ...	A. Veziaragava Moodelliar.
H/5 03555 ...	20 ...	Mr. Johnson.

PAPER CURRENCY OFFICE; TRICHINOPOLY, *The 20th January* 1871.

W. E. WRIGHT, *Depy. Collector,*
for *Deputy Commissioner.*

CALICUT CIRCLE.

No. of Notes.	Value.	Name of Claimant.
		Note wholly lost or destroyed.
	Rs.	
J/5 07507 ..	10 ...	Principal, St. Mary's Seminary, Madras.
		Notes partially lost or destroyed.
J/3 14159 wrongly joined	100 ...	Agent, Madras Bank, Alleppy.
J/3 14156 wrongly joined		

PAPER CURRENCY OFFICE; CALICUT, *The 25th January* 1871.

P. A. COLE,
Asst. Depy. Commissioner.

AKOLA CIRCLE.

No of Notes.	Value.	Name of Claimant.
		Notes partially lost or destroyed.
	Rs.	
K/E 02953 ...	20 ...	Raghunath Damodur Joshi, School Master, Abaspoor, Ellichpoor Talook.
K/E 03516 ...	20 ...	Edulji Hurmusji, Secunderabad.

PAPER CURRENCY OFFICE;
AKOLA,
The 23rd January 1871.

J. H. BURNS,
Asst. Commr. of Paper Currency.

PROMISSORY NOTES.

Lost.

In transmission by post to London the upper half of the under-mentioned Government Promissory Note in the name of the Revd. C. Moultrie, No. 028104 of 5 per cent. loan of 1856-57.

G. W. MOULTRIE.

The 24th January 1871.

Lost or Stolen.

The Public is hereby cautioned against purchasing, pledging or in any way dealing with the following Government Security *viz.*:—

New 5 per cent. Government Security No. 60101 of 1856-57 for Rs. 1,000.

The Security in question stands in the name of Baboo Behary Lall Singh, and has never been endorsed by him to any one.

Stolen.

The following Government Promissory Notes of the 4 per cent. loan standing in the name of Brojogobind Shaw :—

No. 84750 of 17794 of 1842-43 for Rs. 500.
„ 11380 ... ... „ 700.

SWINHOE, LAW & CO.,
Attorneys for Brojogobind Shaw of Fathooriaghatta.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 4, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General in Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 20th January 1871, and is hereby promulgated for general information :—

ACT No. III OF 1871.

THE INDIAN PAPER CURRENCY ACT, 1871.

CONTENTS.

PREAMBLE.

SECTION.

I.—Preliminary.

1. Short title.
   Local extent.
   Commencement.
2. Acts repealed.

II.—The Department of Issue.

3. Functions of Department of Issue.
4. Head Commissioner.
   Commissioners at Madras and Bombay.
5. Power to establish Circles of Issue.
6. Deputy Commissioners.
7. Subordination of Commissioners and Deputy Commissioners.
8. Appointment, suspension and removal of officers.

III.—Supply and Issue of Currency Notes.

9. Head Commissioner to provide and distribute currency notes.
   Notes where payable.
10. Signatures to notes.

SECTION.

11. Issue of notes for silver.
Proviso.
12. Issue of notes for gold.
13. Expense of melting and assaying bullion received for notes.
Loss of weight.
14. Certificates for bullion.
Contents of certificate.
15. Notes where legal tender.

IV.—Reserve.

16. Bullion received for notes to be kept as a reserve.
Except amount fixed as minimum limit of circulation.
17. Investment of such amount.
Appropriation of coin, bullion and securities.
Sale or exchange of bullion and foreign coin.
18. Trustees of securities purchased under Act.
19. Power to sell such securities.
Power to replace them.
20. Interest on such securities to be entered in a separate account.
"Profits of Notes Circulation."
Annual account.

V.—Private Bills payable to Bearer on Demand.

21. Prohibition of issue of private bills or notes payable to bearer on demand.
Exception in favour of cheques.
22. Penalty for issuing such bills or notes.
Prosecutions.
Recovery of fines.

VI.—Miscellaneous.

23. Monthly abstracts of accounts.
24. Description of notes in indictments.
25. Supplementary powers of the Government of India.

AN ACT TO CONSOLIDATE AND AMEND THE LAW RELATING TO THE GOVERNMENT PAPER CURRENCY.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to the Government Paper Currency; It is hereby enacted as follows :—

I.—Preliminary.

Short title.

1. This Act may be called "The Indian Paper Currency Act, 1871":

Local extent.

It extends to the whole of British India;

Commencement.

And it shall come into force on the passing thereof.

Acts repealed.

2. The Acts mentioned in the schedule hereto annexed are repealed.

All appointments made, rules prescribed, circles of issue established, notifications published, and notes issued under any such Act shall be deemed to be respectively made, prescribed, established, published and issued under this Act.

II.—The Department of Issue.

Functions of Department of Issue.

3. There shall continue to be a Department of the public service, to be called the Department of Issue, whose function shall be the issue of promissory notes of the Government of India payable to bearer on demand, for such sums, not being less than five rupees, as the Governor General in Council from time to time directs.

Head Commissioner.

4. At the head of such Department shall be an officer called the Head Commissioner of the Department of Issue, and two other officers, called, respectively, the Commissioner of the Department of Issue at Madras and the Commissioner of the Department of Issue at Bombay.

Commissioners at Madras and Bombay.

Power to establish Circles of Issue.

5. The Governor General in Council may from time to time, by order published in the *Gazette of India*,

establish Districts, to be called Circles of Issue, three of which circles shall include the Towns of Calcutta, Madras and Bombay, respectively,

appoint in each circle some one town to be the place of issue of notes, as hereinafter provided,

establish in such town an Office or Offices of Issue, and

declare that, for the purposes of this Act, any such town (other than Calcutta, Madras or Bombay) shall be deemed to be situate within such Presidency as is specified in the order.

Deputy Commissioners.

6. For each Circle of Issue other than those which include the Towns of Calcutta, Madras and Bombay, there shall be an officer called the Deputy Commissioner of Issue.

Subordination of Commissioners and Deputy Commissioners.

7. For the purposes of this Act, the Commissioners at Madras and Bombay shall be subordinate to the Head Commissioner:

the Deputy Commissioners in the Presidency of Fort William in Bengal shall be subordinate to the Head Commissioner; and

the Deputy Commissioners in the Presidencies of Fort St. George and Bombay shall be subordinate to the Commissioners of Madras and Bombay, respectively.

Appointment, suspension, and removal of officers.

8. All officers under this Act shall be appointed, and may be suspended or removed, by the Governor General in Council.

III.—Supply and Issue of Currency Notes.

Head Commissioner to provide and distribute Currency notes.

9. The Head Commissioner of Issue shall provide promissory notes of the Government of India payable to bearer on demand, of the denominations prescribed under this Act, and shall supply the Commissioners at Madras and Bombay, and the several Deputy Commissioners with such notes as they require for the purposes of this Act.

Notes where payable.

All such notes shall bear upon them the name of the town from which they are severally issued, and shall be payable only—

at the Office or Offices of Issue of such town and

at the Presidency town of the Presidency within which such town is situate.

Signatures to notes.

10. The name of the Head Commissioner, of either of the Commissioners, of a Deputy Commissioner, or of some other person authorized by the said Head Commissioner, or by either of the said Commissioners, to sign notes issued under this Act, shall be subscribed to every such note, and may be impressed thereon by machinery.

Names so impressed shall be taken to be valid signatures.

Issue of notes for silver.

11. The Head Commissioner, the Commissioners, and the Deputy Commissioners shall, in their respective Circles of Issue, on the demand of any person, issue from the Office or Offices of Issue established in their respective Circles, promissory notes of the Government of India payable to bearer on demand, of the denominations prescribed under this Act, on the terms following:—

(*a*) in exchange for the amount thereof in current silver coin of the Government of India; or,

(*b*) in exchange for the amount thereof in silver bullion or foreign silver coin at the rate of nine hundred and seventy-nine rupees per one hundred and eighty thousand grains of silver fit for coinage and of the standard fineness prescribed by the Indian Coinage Act, 1870:

Proviso.

Provided that in all places where there is no Mint of the Government of India, any such Head Commissioner, Commissioner, or Deputy Commissioner may refuse to issue notes in exchange for silver bullion or foreign coin under this section.

Issue of notes for gold.

12. The Governor General in Council may from time to time, by order published in the *Gazette of India*, direct that notes to an extent to be specified in the order, not exceeding one-fourth of the total amount of issues represented by coin and bullion as herein provided, shall be issued at such Offices of Issue as are named in the order, in exchange for gold coin of full weight of the Government of India or for foreign gold coin or gold bullion, at the rates and according to the rules and conditions fixed by such order.

Expense of melting and assaying bullion received for notes.

13. The Head Commissioner, Commissioners, and Deputy Commissioners may require any bullion or foreign coin received under section eleven or section twelve to be melted and assayed.

Loss of weight.

Any loss of weight caused by such melting or assay shall be borne by the person tendering the bullion or coin.

Certificates for bullion.

14. Every person so tendering bullion or foreign coin and depositing it in any Office of Issue shall, after the expiration of the time necessary for melting and assaying the same, be entitled to receive therefor a certificate signed by the person authorized to issue the notes aforesaid.

Contents of certificate.

Such certificate shall—

(*a*) acknowledge the receipt of such bullion or foreign coin,

(*b*) state the amount of notes issued under this Act, or of such notes and cash, to which the holder is entitled in exchange for such bullion or coin,

(*c*) state the interval on the expiration of which, if the certificate be presented to such office, the holder shall be entitled to receive such amount.

Notes where legal tender.

15. Within any of the said Circles of Issue a note issued under this Act from any Office of Issue in such Circle, shall be a legal tender to the amount expressed in such note, in payment or on account of—

any revenue or other claim to the amount of five rupees and upwards due to the Government of India,

any sum of five rupees and upwards due by the Government of India, or by any body corporate or person in British India:

Provided that no such note shall be deemed to be a legal tender by the Government of India at any Office of Issue.

IV.—Reserve.

Bullion received for notes to be kept as a reserve.

16. The whole amount of the coin and bullion received under this Act for notes shall be retained and secured as a reserve to pay such notes, with the exception of such an amount, not exceeding sixty millions of rupees, as the Governor General in Council, with the consent of the Secretary of State for India, from time to time fixes.

Except amount fixed as minimum limit of circulation.

17. The amount so fixed shall be published in the *Gazette of India*, and the whole or such part thereof as the Governor General in Council from time to time fixes shall be invested in securities of the Government of India: the said coin, bullion and securities shall be appropriated and set apart to provide for the satisfaction and discharge of the said notes; and the said notes shall be deemed to have been issued on the security of such coin, bullion and securities, as well as on the general credit of the Government:

Investment of such amount.

Appropriation of coin, bullion, and securities.

Provided that any silver bullion or foreign coin received under this Act may be sold or exchanged for silver coin, of the Government of India, and that any gold coin or bullion received under this Act may be sold or exchanged for silver coin or bullion to be so appropriated and set apart instead of the gold coin or bullion.

Sale or exchange of bullion and foreign coin.

For the purposes of this section, silver bullion and coin shall be rated at ninety-eight rupees per eighteen thousand grains of standard fineness, and gold bullion and coin at the rates fixed by the Governor General in Council under section twelve.

18. The Government securities so purchased shall be held by the Head Commissioner and the Master of the Mint at Calcutta in trust for the Secretary of State for India in Council.

Trustees of securities purchased under Act.

19. The Head Commissioner may, at any time when ordered so to do by the Governor General in Council, sell and dispose of any portion of the above-mentioned limited amount of Government securities.

Power to sell such securities.

For the purpose of effecting such sales, the Master of the Mint at Calcutta shall, on a request in writing from the Head Commissioner, at all times sign and endorse such Government securities, and the said Head Commissioner, if so directed by the Governor General of India in Council, may purchase Government Securities to replace such sales.

Power to replace them.

20. The interest accruing due on the securities purchased and held under this Act shall be entered in a separate account, to be annually rendered by the Head Commissioner to the Governor General in Council.

Interest on such securities to be entered in a separate account.

The amount of such interest shall from time to time, as it becomes due, be paid to the credit of the Government of India, under the head of "Profits of Notes Circulation,"

"Profits of Notes Circulation."

and an account showing the amount of such profits and of the charges and expenses incidental thereto, shall be made up and published annually in the *Gazette of India*.

Annual account.

V.—Private Bills payable to Bearer on Demand.

21. No body corporate or person in British India shall draw, accept, make or issue any bill of exchange, hundí, promissory note or engagement for the payment of money payable to bearer on demand, or borrow, owe, or take up any sum or sums of money on the bills, hundís or notes payable to bearer on demand, of any such body corporate or of any such person:

Prohibition of issue of private bills or notes payable to bearer on demand.

Provided that cheques or drafts payable to bearer on demand or otherwise, may be drawn on bankers, shroffs, or agents, by their customers or constituents, in respect of deposits of money in the hands of such bankers, shroffs, or agents, and held by them at the credit and disposal of the persons drawing such cheques or drafts.

Exception in favour of cheques.

22. Any body corporate or person committing any offence under section twenty-one shall, on conviction before a Magistrate of Police or a person exercising the full powers of a Magistrate, be punished with a fine equal to the amount of the bill, hundí, note or engagement in respect whereof the offence is committed.

Penalty for issuing such bills or notes.

Every prosecution under this section shall be instituted by the Head Commissioner, Commissioner, or Deputy Commissioner, as the case may be, of the Circle of Issue in which such bill, hundí, note or engagement is drawn, accepted, made or issued.

Prosecutions.

All fines imposed under this section may be recovered, if for offences committed outside the local limits of the Presidency towns, in the manner prescribed by the Code of Criminal Procedure, and, if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of those towns in force for the time being.

Recovery of fines.

VI.—Miscellaneous.

23. An abstract of the accounts of the Department of Issue showing—

Monthly abstracts of accounts.

(*a*) the whole amount of notes in circulation,

(*b*) the amount of coin and bullion reserved, distinguishing gold from silver, and

(*c*) the amount of the Government Securities held by the said Department,

shall be made up monthly in Calcutta, and published as soon as may be in the *Gazette of India*.

24. All notes issued under this Act shall be deemed to be promissory notes of the Government of India, and may be described as promissory notes of the Government of India in all indictments, and in criminal and civil proceedings.

Description of notes in indictments.

25. The Governor General in Council may from time to time, by notification in the *Gazette of India*—

Supplementary powers of the Government of India.

(1) fix the amounts (not being less than five rupees) for which notes shall be issued under this Act,

(2) alter the limits of any of the said Circles of Issue,

(3) declare the places at which notes shall be issued under this Act,

(4) fix the rates, rules and conditions at and according to which gold may be taken in exchange for Government promissory notes issued under this Act,

(5) fix the charge for melting and assaying bullion and foreign coin received for such notes,

(6) fix the interval on the expiration of which holders of certificates under section fourteen shall be entitled to receive such notes,

(7) regulate any matters relative to Paper Currency which are not provided for by this Act,

(8) revoke or alter any notification previously made under this Act.

Every such notification shall come into force on the day therein in that behalf mentioned, and shall have effect as if it were enacted in this Act:

Provided that no notification under clause (4) of this section shall have effect until six months have elapsed from the date of its appearance in the *Gazette of India.*

SCHEDULE.

Number and year of Act.	Title.
XIX of 1861	An Act to provide for a Government Paper Currency.
XXIV of 1861 ..	An Act to enable the Banks of Bengal, Madras and Bombay to enter into arrangements with the Government for managing the issue, payment and exchange of Government Currency Notes and certain business hitherto transacted by the Government Treasuries.
I of 1866 ...	An Act to amend Act XIX of 1861 (*to provide for a Government Paper Currency.*)
XXX of 1867 ...	An Act to amend Act XIX of 1861 (*to provide for a Government Paper Currency.*)
XV of 1870 .	An Act for the further amendment of Act No. XIX of 1861.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 27th January 1871, and is hereby promulgated for general information:—

ACT No. IV OF 1871.

THE CORONERS' ACT, 1871.

CONTENTS.

PREAMBLE.

CHAPTER I.—*Preliminary.*

Sections.
1. Short title.
Local extent.
Commencement.
2. Repeal of enactments.

CHAPTER II.—*Appointment of Coroners.*

3. Coroners of Calcutta, Madras and Bombay.
4. Their appointment, suspension and removal.
Present Coroners.
5. Coroners to be public servants.
6. Power to hold other offices.
7. Oath to be taken by Coroner.

CHAPTER III.—*Duties and Powers of Coroners.*

8. Jurisdiction to enquire into deaths.
9. Coroner to be sent for when prisoner dies.
Exception when death caused by cholera.
10. Power to hold inquests on bodies within local limits wherever cause of death occurred.
11. Power to disinter body.
12. Summoning jury.
Inquest may be on Sunday.
13. Opening Court.
14. Jurors to be sworn.
15. View of body.
16. Proclamation for witnesses.
17. Summoning witnesses.
18. *Post mortem* examinations.
Fees to medical witnesses.

Sections.
19. Evidence to be on oath.
Evidence on behalf of accused.
Interpreter.
Questions suggested by jury.
20. Coroner to take down evidence in writing.
Witnesses to sign depositions.
Coroner to subscribe depositions.
21. Adjournment of inquest.
Jurors' recognizances.
22. Coroner to sum up to jury.
23. Coroner to draw up inquisition.
24. Contents of inquisition.
Form of inquisition.
25. Procedure when verdict amounts to murder, culpable homicide, or killing by negligence.
26. Coroner may issue warrant against accused.
27. Power to accept bail.
28. Warrant for burial.
29. Inquisitions not to be quashed for want of form.
30. Cessation of jurisdiction as to treasure trove, wreck, &c.
Felo de se.
Deodands abolished.

CHAPTER IV.—*Coroners' Juries.*

31. Fine on juror neglecting to attend.
32. Certificate as to defaulting juror.
Service of copy of certificate.
33. Levy of fine.
34. Jurors not to be summoned twice in the year.
35. Jurors on inquests on prisoners.

CHAPTER V.—*Rights and Liabilities of Coroners.*

36. Coroner's salary.
37. Disbursements to be repaid.
38. Power to appoint deputy.
Oath to be taken by deputy.
Revocation of appointment.
39. Exemption from serving on juries.
40. Privilege from arrest.
41. Penalty for failure to comply with Act.
42. Limitation of suits.

FIRST SCHEDULE. Enactments repealed.
SECOND SCHEDULE. Form of inquisition.

AN ACT TO CONSOLIDATE AND AMEND THE LAWS RELATING TO CORONERS.

Preamble.

WHEREAS it is expedient to consolidate and amend the laws relating to Coroners in the Presidency Towns; It is hereby enacted as follows:—

CHAPTER I.—*Preliminary.*

Short title.

1. This Act may be called "The Coroners' Act, 1871:"

Local extent.

It extends to the local limits of the ordinary original civil jurisdiction of the High Courts of Judicature at Fort William, Madras and Bombay;

Commencement.

And it shall come into force on the passing thereof.

Repeal of enactments.

2. The enactments mentioned in the first schedule hereto annexed are repealed to the extent specified in the third column of the said schedule.

CHAPTER II.—*Appointment of Coroners.*

Coroners of Calcutta, Madras and Bombay.

3. Within the local limits of the ordinary original civil jurisdiction of each of the said High Courts, there shall be a Coroner. Such Coroners shall be called, respectively, the Coroner of Calcutta, the Coroner of Madras, and the Coroner of Bombay.

Their appointment, suspension and removal.

4. Every such officer shall be appointed and may be suspended or removed by the Local Government.

Present Coroners.

Every person now holding such office shall be deemed to have been appointed under this Act.

Coroners to be 'public servants.'

5. Every Coroner shall be deemed a public servant within the meaning of the Indian Penal Code.

Power to hold other offices.

6. Any Coroner may hold simultaneously any other office under Government.

Oath to be taken by Coroner.

7. Every person hereafter appointed to the office of Coroner shall take and subscribe, before one of the Judges of the High Court, an oath that he will faithfully discharge the duties of his office.

CHAPTER III.—*Duties and Powers of Coroners.*

Jurisdiction to enquire into deaths.

8. When a Coroner is informed that the death of any person has been caused by accident, homicide, suicide, or suddenly by means unknown, or that any person being a prisoner has died in prison,

and that the body is lying within the place for which the Coroner is so appointed,

the Coroner shall inquire into the cause of death.

Every such inquiry shall be deemed a judicial proceeding within the meaning of section one hundred and ninety-three of the Indian Penal Code.

Coroner to be sent for when prisoner dies.

9. Whenever a prisoner dies in a prison situate within the place for which a Coroner is so appointed, the Superintendent of the prison shall send for the Coroner before the body is buried. Any Superintendent failing herein shall on conviction before a Magistrate be punished with fine not exceeding five hundred rupees.

Nothing in the former part of this section applies to cases in which the death has been caused by cholera or other epidemic disease.

Power to hold inquests on bodies within local limits wherever cause of death occurred.

10. Whenever an inquest ought to be holden on any body lying dead within the local limits of the jurisdiction of any Coroner, he shall hold such inquest, whether or not the cause of death arose within his jurisdiction.

Power to order body to be disinterred.

11. A Coroner may order a body to be disinterred within a reasonable time after the death of the deceased person, either for the purpose of taking an original inquisition where none has been taken, or a further inquisition where the first was insufficient.

Summoning jury.

12. On receiving notice of any death mentioned in section eight, the Coroner shall summon five, seven, nine, eleven, thirteen or fifteen respectable persons to appear before him at a time and place to be specified in the summons, for the purpose of enquiring when, how, and by what means the deceased came by his death.

Inquest may be on Sunday.

Any inquest under this Act may be held on a Sunday.

Opening Court.

13. When the time arrives, the Coroner shall proceed to the place so specified, open the Court by proclamation, and call over the names of the jurors.

Jurors to be sworn.

14. When a sufficient jury is in attendance, he shall administer an oath to each juror to give a true verdict according to the evidence, and shall then proceed with the jury to view the body.

View of body.

15. The Coroner and the jury shall view and examine the body at the first sitting of the inquest, and the Coroner shall make such observations to the jury as the appearance of the body requires.

Proclamation for witnesses.

16. The Coroner shall then make proclamation for the attendance of witnesses, or, where the inquiry is conducted in secret, shall call in separately such as know anything concerning the death.

Summoning witnesses.

17. It shall be the duty of all persons acquainted with the circumstances attending the death to appear before the inquest as witnesses: the Coroner shall enquire of such circumstances and the cause of the death; and if before or during the enquiry he is informed that any person can give evidence material thereto, may issue a summons requiring him to attend and give evidence on the inquest.

Any person failing so to attend or give evidence shall be deemed to have committed an offence under section one hundred and seventy-four or one hundred and seventy-six of the Indian Penal Code, as the case may be.

For the purpose of causing prisoners to be brought up to give evidence, the Coroner shall be deemed a Criminal Court within the meaning of Act No. XV of 1869 *(to provide facilities for obtaining the evidence and appearance of prisoners and for service of process upon them.)*

Post mortem examinations.

18. The Coroner may direct the performance of a *post mortem* examination, with or without an analysis of the contents of the stomach or intestines, by any medical witness summoned to attend the inquest: and every medical witness, other than the Chemical Examiner to Government, shall be entitled to such reasonable remuneration as the Coroner thinks fit.

Fees to medical witnesses.

Evidence to be on oath.

Evidence on behalf of accused.

19. All evidence given under this Act shall be on oath, and the Coroner shall be bound to receive evidence on behalf of the party (if any) accused of causing the death of the deceased person.

Interpreter.

Witnesses unacquainted with the English language shall be examined through the medium of an interpreter, who shall be sworn to interpret truly as well the oath as the questions put to, and the answers given by, the witnesses.

Questions suggested by jury.

After each witness has been examined, the Coroner shall enquire whether the jury wish any further questions to be put to the witness, and if the jury wish that any such questions should be put, the Coroner shall put them accordingly.

Coroner to take down evidence in writing.

20. The Coroner shall commit to writing the material parts of the evidence given to the jury, and shall read or cause to be read over such parts to the witness and then procure his signature thereto.

Witnesses to sign depositions.

Any witness refusing so to sign shall be deemed to have committed an offence under section one hundred and eighty of the Indian Penal Code.

Coroner to subscribe depositions.

Every such deposition shall be subscribed by the Coroner.

Adjournment of inquest.

21. The Coroner may adjourn the inquest from time to time, and from place to place.

Jurors' recognizances.

Whenever the inquest is adjourned the Coroner shall take the recognizances of the jurors to attend at the time and place appointed, and notify to the witnesses when and where the inquest will be proceeded with.

The amount of such recognizances shall in each case be fixed by the Coroner.

Coroner to sum up to jury.

22. When all the witnesses have been examined the Coroner shall sum up the evidence to the jury, and the jury shall then consider of their verdict.

Coroner to draw up inquisition.

23. When the verdict is delivered the Coroner shall draw up the inquisition according to the finding of the jury, or, when the jury is not unanimous, according to the opinion of the majority.

Contents of inquisition

24. Every inquisition under this Act shall be signed by the Coroner with his name and style of office and by the jurors, and shall set forth—

(1) where, when, and before whom the inquisition is holden,

(2) who the deceased is,

(3) where his body lies,

(4) the names of the jurors, and that they present the inquisition upon oath,

(5) where, when, and by what means the deceased came by his death, and

(6) if his death was occasioned by the criminal act of another, who is guilty thereof.

If the name of the deceased be unknown, he may be described as a certain person to the jurors unknown.

Every such inquisition shall be in the form set forth in the second schedule hereto annexed, with such variation as the circumstances of each case require.

Procedure where verdict amounts to murder, culpable homicide, or killing by negligence.

25. When the verdict is that the death has been caused by culpable homicide amounting to murder, or by culpable homicide not amounting to murder, or by a rash or negligent act not amounting to culpable homicide, the Coroner shall bind by recognizance any person knowing or declaring anything material touching such murder, homicide, or act to appear at the next criminal sessions at which the trial is to be, then and there to prosecute or give evidence against the party charged.

Coroner to certify and deliver inquisition, depositions, and recognizances.

The Coroner shall certify and subscribe such recognizances, and shall, immediately after the inquest, deliver them, together with the inquisition and evidence, to the proper officer of the Court in which the trial is to be.

Warrant against person accused.

26. The Coroner shall also, where the verdict justifies him in so doing, issue his warrant for the apprehension of the person accused and commit him to prison until he is thence discharged by due course of law, or, if he be already in prison, issue a detainer to the officer in charge of the jail in which he is.

Power to accept bail.

27. In cases where the jury has found against any person a verdict of culpable homicide not amounting to murder or of killing by a rash or negligent act not amounting to culpable homicide, the Coroner may, if he thinks fit, accept bail with sufficient sureties for the appearance of such person at the next criminal sessions, and thereupon such person, if in custody of any officer of the Coroner's Court, or in any gaol under a warrant of commitment issued by the Coroner, shall be discharged therefrom.

Warrant for burial.

28. When the proceedings are closed, or before, if it be necessary to adjourn the inquest, the Coroner shall give his warrant for the burial of the body on which the inquest has been taken.

Inquisitions not to be quashed for want of form.

29. No inquisition found upon or by any inquest shall be quashed for any technical defect.

Amendment of inquisition.

In any case of technical defect, a Judge of the High Court may, if he thinks fit, order the inquisition to be amended, and the same shall forthwith be amended accordingly.

Cessation of jurisdiction as to treasure trove, wrecks, &c.

30. It shall no longer be the duty of the Coroner to enquire whether any person dying by his own act was or was not *felo de se*, to enquire of treasure trove or wrecks, to seize any fugitive's goods, to execute process, or to exercise as Coroner any jurisdiction not expressly conferred by this Act.

Felo de se.

A *felo de se* shall not forfeit his goods.

Deodands.

Deodands are hereby abolished.

CHAPTER IV.—*Coroner's Juries.*

Fine on juror neglecting to attend.

31. Whenever any person has been duly summoned to appear as a juror by a Coroner, and fails or neglects to attend at the time and place specified in the summons, the Coroner may cause him to be openly called in his Court three times to appear and serve as a juror; and upon the non-appearance of such person, and proof that such summons has been served upon him, or left at his usual place of abode, may impose such fine upon the defaulter, not exceeding fifty rupees, as to the Coroner seems fit.

Certificate as to defaulting juror.

32. The Coroner shall make out and sign a certificate, containing the name and surname, the residence and trade or calling of every person so making default, together with the amount of the fine so imposed, and the cause of such fine,

and shall send such certificate to one of the Magistrates of the place of which he is the Coroner,

Service of copy of certificate.

and shall cause a copy of such certificate to be served upon the person so fined, by having it left at his usual place of residence, or by sending the same through the Post Office, addressed as aforesaid and registered.

Levy of fine.

33. Thereupon such Magistrate shall cause the fine to be levied in the same manner as if it had been imposed by himself.

Jurors not to be twice summoned within the year.

34. Unless in case of necessity, no person who has appeared, or has been summoned to appear, as a juror on an inquest and has not made default, shall, within one year after such appearance or summons, be summoned to appear as a juror under this Act.

Jurors on inquest on prisoner.

35. When an inquest is held on the body of a prisoner dying within a prison, no officer of the prison and no prisoner confined therein shall be a juror on such inquest.

CHAPTER V.—*Rights and Liabilities of Coroners.*

Coroner's salary.

36. Every Coroner shall be entitled to such salary for the performance of the duty of his office, as is prescribed in that behalf by the Governor General in Council.

Disbursements to be repaid.

37. All disbursements duly made by a Coroner for fees to medical witnesses, hire of rooms for the jury and the like, shall be repaid to him by the Local Government.

Power to appoint deputy.

38. Every Coroner may from time to time, with the previous sanction of the Local Government, appoint, by writing under his hand, a proper person to act for him as his deputy in the holding of inquests, and such deputy shall take and subscribe, before one of the Judges of the High Court, an oath that he will faithfully discharge the duties of his office.

Oath to be taken by deputy.

All inquests taken and other acts done by any such deputy, under or by virtue of any such appointment, shall be deemed to be the acts of the Coroner appointing him;

Provided that no such deputy shall act for any such Coroner except during the illness of the said Coroner, or during his absence for any lawful and reasonable cause.

Revocation of appointment.

Every such appointment may at any time be cancelled and revoked by the Coroner by whom it was made.

Exemption from serving on juries.

39. No Coroner or Deputy Coroner shall be liable to serve as a juror.

Privilege from arrest.

40. Coroners and Deputy Coroners shall be privileged from arrest while engaged in the discharge of their official duty.

Penalty for failure to comply with Act.

41. Any Coroner or Deputy Coroner failing to comply with the provisions of this Act, or otherwise misconducting himself in the execution of his office, shall be liable to such fine as the Chief Justice of the High Court, upon summary examination and proof of the failure or misconduct, thinks fit to impose.

Limitation of suits.

42. No proceeding for anything done under this Act, or for any failure to comply with its provisions, shall be commenced or prosecuted after the expiration of three months from such fact or failure, nor after tender of sufficient amends.

FIRST SCHEDULE.

Number and year.	Title.	Extent of Repeal.
33 Geo. III, cap. fifty-two.	An Act for continuing in the East India Company, for a further term, the possession of the British territories in India, together with their exclusive trade, under certain limitations; for establishing further Regulations for the government of the said territories and the better administration of justice within the same; for appropriating to certain uses the revenues and profits of the said Company; and for making provision for the good order and government of the towns of Calcutta, Madras and Bombay.	Section one hundred and fifty-seven.
9 Geo. IV, cap. seventy-four.	An Act for improving the administration of criminal justice in the East Indies.	Sections five and six and (so far as it relates to Coroners) section fifty-one.
Act No. IV of 1848 ...	An Act for regulating Coroners' Juries ...	The whole.
Act No. XLV of 1850.	An Act to declare the law as to the jurisdiction of Coroners.	The whole.

SECOND SCHEDULE.

Form of Inquisition.

AN INQUISITION taken at on the day of , 187 before E F, Coroner of on view of the body of A B then and there lying dead upon the oath of G H, I J, K L and M N, then and there duly sworn and charged to inquire when, how, and by what means the said A B came to his death.

We, the said jurors, find unanimously [*or* by a majority of] that the death of the said A B was caused, on or about the day of 187 , by [*here state the cause of death as in the following examples*—

1. *Cases of homicide*]— a blow on the head with a stick inflicted on him by C D, under such circumstances that the act of C D was justifiable [*or* accidental] homicide.
   — a stab on the heart with a knife inflicted on him by C D, under such circumstances that the act of C D was culpable homicide not amounting to murder [*or* culpable homicide amounting to murder, *or* a rash *or* negligent act not amounting to culpable homicide.]
2. *Cases of accident*]— falling out of a boat into the river Hughli, whereby he was drowned.
   — a kick from a horse which fractured his skull and ruptured blood-vessels in his head.
3. *Cases of suicide*]— shooting himself through the head with a pistol.
   — arsenic, which he voluntarily administered to himself.
4. *Cases of sudden death by means unknown*]— disease of the heart.
   — apoplexy.
   — sunstroke.

And so say the jurors upon their oath aforesaid.

Witness our hands. E F, Coroner of

G H, I J, K L, M N, O P (jurors).

WHITLEY STOKES,
Secretary to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 27th January 1871, and is hereby promulgated for general information :—

ACT No. V OF 1871.

THE PRISONERS' ACT, 1871.

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Schedule.

AN ACT TO CONSOLIDATE THE LAWS RELATING TO PRISONERS CONFINED BY ORDER OF A COURT.

Preamble.

FOR the purpose of consolidating the laws relating to prisoners confined by order of a Court; It is hereby enacted as follows:—

I.—PRELIMINARY.

Short title.

1. This Act may be called "The Prisoners' Act, 1871:"

Local extent.

It extends to the whole of British India;

Commencement.

And it shall come into force on the passing thereof.

Repeal of Acts.

2. The Acts mentioned in the Schedule hereto annexed are repealed to the extent specified in the third column of the said Schedule.

II.—PRISONERS IN THE PRESIDENCY TOWNS.

Warrants and writs to be directed to Police Officers.

3. All writs or warrants for the arrest or apprehension of any person, issued or awarded by the High Court in the exercise of its ordinary, extraordinary, or other criminal jurisdiction, shall be directed to and executed by any officer of Police within the local limits of such jurisdiction.

Power to appoint Superintendent of Presidency Prisons.

4. The Local Government may appoint officers who shall have authority to receive and keep prisoners committed to their custody under the provisions of this Part.

All such officers appointed under any Act hereby repealed, shall be deemed to be appointed under this Act.

Such officers shall be called, in Calcutta, the Superintendent of the Presidency Prison, in Madras, the Superintendent of Prisons for the town of Madras, and in Bombay, by such title or respective titles as the Local Government from time to time directs.

Every such officer is hereinafter referred to as 'the Superintendent.'

Superintendents to detain persons committed.

5. The Superintendent is hereby authorized and required to keep and detain all persons duly committed to his custody pursuant to the provisions of this Act, or otherwise, by any Court, Judge, Justice of the Peace, Magistrate of Police, Coroner, or other public officer lawfully

exercising civil or criminal jurisdiction according to the exigency of any writ, warrant or order by which such person has been committed, or until such person is discharged by due course of law.

Superintendents to return writs, &c., after execution or discharge.

6. The Superintendent shall forthwith after the execution of every such writ, order, or warrant, except warrants of commitment for trial, or after the discharge of the person committed thereby, return such writ, order, or warrant to the Court or other officer by which or by whom the same has been issued or made, together with a certificate endorsed thereon and signed by the Superintendent, showing how the same has been executed, or why the person committed thereby has been discharged from custody before the execution thereof.

Delivery of persons sentenced to imprisonment or death.

7. Whenever any person is sentenced by the High Court in the exercise of its original criminal jurisdiction to imprisonment or to death, the Court shall cause him to be delivered to the said Superintendent, together with the warrant of the said Court, and such warrant shall be executed by the Superintendent and returned by him to the High Court when executed.

Delivery for intermediate custody of persons sentenced to transportation or penal servitude.

8. Whenever any person is sentenced by the High Court in the exercise of its original criminal jurisdiction to transportation or penal servitude, the Court shall cause him to be delivered for intermediate custody to the Superintendent, and the imprisonment of such person shall have effect from such delivery.

Order under Mutiny Act for intermediate custody.

9. Whenever any Judge of a High Court makes, under any Act for the time being in force for punishing mutiny and desertion, and for the better payment of the Army and their quarters, an order for the intermediate custody of an offender sentenced by a Court Martial holden in India, the Judge shall order such offender to be detained for intermediate custody by the Superintendent.

Committals by High Court in execution of a decree or for contempt.

10. Whenever any person is committed by the High Court, whether in execution of a decree or for contempt of Court, or other cause, he shall be taken by the officer to be appointed for that purpose by such Court, and shall be delivered to the Superintendent, together with a warrant of commitment.

Delivery of persons sentenced by Police Magistrate to imprisonment for non-payment of fine.

11. Whenever any person is sentenced by a Magistrate of Police for the town of Calcutta, Madras, or Bombay, to imprisonment, either absolutely or for default of payment of any fine imposed by any such Magistrate, or is committed to prison for failure to find security to keep the peace and to be of good behaviour, the Magistrate shall cause him to be delivered to the Superintendent, together with a warrant of the Court.

Delivery of persons committed by Justice or Magistrate or Coroner for trial by High Court.

12. Every person committed by a Justice of the Peace or Magistrate or Coroner for trial by the High Court in the exercise of its original criminal jurisdiction shall be delivered to the Superintendent, together with a warrant of commitment, directing him to have the body of such person before the Court for trial, and the Superintendent shall, as soon as practicable, cause such person to be taken before the Court at a Criminal Session of the said Court, together with the warrant of commitment, in order that he may be dealt with according to law.

Custody, pending enquiries under Act XXIII of 1861, section 8.

13. Pending any such enquiry as is mentioned in section eight of Act No. XXIII of 1861 (*to amend Act VIII of* 1859), which the High Court considers it necessary to make, the defendant may be delivered by the officer of the said Court to the Superintendent, subject to the provisions as to deposit of fees and as to release on security contained in the same section,

and the Superintendent is hereby authorized and required to detain such defendant in safe custody until he is re-delivered to the Officer of the Court for the purpose of being taken before the said Court in pursuance of an order of the said Court or of a Judge thereof, or until he is released by due course of law.

Delivery of persons arrested in pursuance of warrant of High Court or Small Cause Court.

14. Every person arrested in pursuance of a writ, warrant, or order of the High Court, in the exercise of its original civil jurisdiction,

or in pursuance of a warrant of any Court established in Calcutta, Madras, or Bombay under Act No. IX of 1850 (*for the more easy recovery of small debts and demands in Calcutta, Madras, and Bombay*),

or in pursuance of a warrant issued under section three of this Act,

shall be brought without delay before the Court by which, or by a Judge of which, the writ, warrant, or order was issued, awarded, or made, or before a Judge thereof, if the said Court, or a Judge thereof, is then sitting for the exercise of original jurisdiction;

and if such Court, or a Judge thereof, is not then sitting for the exercise of original jurisdiction, shall, unless a Judge of the said Court otherwise orders, be delivered to the Superintendent for intermediate custody, and shall be brought before the said Court, or a Judge thereof, at the next sitting of the said Court, or of a Judge thereof, for the exercise of original jurisdiction, in order that such person may be dealt with according to law;

and the said Court or Judge shall have power to make or award all necessary orders or warrants for that purpose.

Warrants under Regulations for confinement of State prisoners.

15. Any warrant of commitment under Regulation III of 1818 of the Bengal Code (*for the Confinement of State Prisoners*), Regulation II of 1819 of the Madras Code (*for the Confinement of State Prisoners*), and Regulation XXV of 1827 of the Bombay Code (*for the Confinement of State Prisoners, and for the Attachment of the Lands of Chieftains and others, for Reasons of State*), may be directed to the Superintendent in the same manner as the same might have been directed to the Sheriff under Act No. XXXIV of 1850 (*for the better Custody of State Prisoners*), and Act No. III of 1858 (*to amend the Law relating to the arrest and detention of State Prisoners*).

III.—PRISONERS IN THE MOFUSSIL.

16. Officers in charge of prisons situate outside the local limits of the ordinary original civil jurisdictions of the High Courts of Judicature at Fort William, Madras and Bombay, shall be competent to give effect to any sentence or order or warrant for the detention of any person passed or issued by any Court or tribunal acting under the authority of Her Majesty, or of the Governor General in Council, or of any Local Government.

Officers in charge of prisons may give effect to sentences of certain Courts.

17. A warrant under the official signature of an officer of such Court or tribunal shall be sufficient authority for holding any prisoner in confinement, or for sending any prisoner for transportation beyond sea, in pursuance of the sentence passed upon him.

Warrant of officer of such Court to be sufficient authority.

18. Any officer in charge of a prison doubting the legality of any warrant sent to him for execution under this Part, or the competency of the person whose official seal and signature are affixed thereto to pass the sentence and issue such warrant, shall refer the matter to the Local Government, by whose order on the case such officer and all other public officers shall be guided as to the future disposal of the prisoner.

Procedure where jailor doubts the legality of warrant sent to him for execution.

Pending any such reference, the prisoner shall be detained in such manner and with such restrictions or mitigations as may be specified in the warrant.

19. The Local Government may authorize the reception, detention, or imprisonment in any place under such Government, for the periods specified in their respective sentences, of persons sentenced within the territories of any Native Prince or State in alliance with Her Majesty to imprisonment or transportation for any of the following offences:—

Imprisonment in British India of persons convicted of certain offences in Native States.

counterfeiting coin,
uttering counterfeit coin,
murder,
culpable homicide not amounting to murder,
being a thug,
voluntarily causing grievous hurt,
administering poison,
kidnapping,
selling minors for purposes of prostitution,
rape,
robbery,
dacoity,
dacoity with murder,
robbery or dacoity with attempt to cause death or grievous hurt,
attempt to commit robbery or dacoity when armed with a deadly weapon,
making preparation to commit dacoity,
belonging to a gang of dacoits,
dishonest misappropriation of property,
breach of trust,
house-burning,
house-breaking,
forgery, and
theft of cattle;

or for an attempt to commit any of the above offences,

or for abetment within the meaning of the Indian Penal Code of suicide by burning or burying alive, or of any of the other offences above specified,

or for such other offences as the Governor General in Council, from time to time, by order published in the *Gazette of India*, thinks fit to prescribe:

Provided that such sentences have been pronounced after trial before a tribunal in which an officer of Government, duly authorized in that behalf by such Native Prince or State, or by the Governor General in Council, is one of the presiding Judges.

Proviso.

20. Every officer of Government so authorized as aforesaid shall forward with every prisoner a certificate of his conviction, and a copy of the proceedings held at the trial, that the same may be forthcoming for reference at the place where the sentence of imprisonment or transportation is carried into effect.

Certificate of conviction.

Copy of proceedings.

IV.—CONVICTS SENTENCED TO PENAL SERVITUDE.

21. Every person sentenced to be kept in penal servitude may, during the term of the sentence, be confined in such prison within British India as the Governor General in Council by general order, from time to time, directs;

Persons sentenced to penal servitude where sent, and how dealt with.

and may, during such time, be kept to hard labour;

and may, until he can conveniently be removed to such prison, be imprisoned, with or without hard labour, and dealt with in all other respects as persons sentenced by the convicting Court to rigorous imprisonment may, for the time being, by law be dealt with.

Intermediate imprisonment.

The time of such intermediate imprisonment, and the time of removal from one prison to another, shall be taken and reckoned in discharge or part discharge of the term of the sentence.

Time of intermediate imprisonment to count in discharge of sentence.

22. All Acts and Regulations now in force within British India, with respect to convicts under sentence of transportation, or under sentence of imprisonment with hard labour, shall, so far as may be consistent with the express provisions of this Act, be construed to apply to persons under any sentence of penal servitude.

Law respecting convicts sentenced to transportation or imprisonment with hard labour applied to persons sentenced to penal servitude.

23. The Governor General in Council may grant to any convict sentenced to be kept in penal servitude, a license to be at large within British India or in such part thereof as in such license is expressed, during such portion of his term of servitude, and upon such conditions as to the Governor General in Council seem fit.

Power to grant license to convict sentenced to penal servitude.

The Governor General in Council may at any time revoke or alter such license.

Holder of license to be allowed to go at large.

24. So long as such license continues in force and unrevoked, such convict shall not be liable to imprisonment or penal servitude by reason of his sentence, but shall be allowed to go and remain at large according to the terms of such license.

Apprehension of convict where license revoked.

25. In case of the revocation of any such license as aforesaid, any Secretary to the Government of India may, by order in writing, signify to any Justice of the Peace or Magistrate that such license has been revoked, and require him to issue a warrant for the apprehension of the convict to whom such license was granted, and such Justice or Magistrate shall issue his warrant accordingly.

Execution of warrant.

26. Such warrant may be executed by any officer to whom it may be directed or delivered for that purpose in any part of British India, and shall have the same force in any place within British India as if it had been originally issued or subsequently endorsed by the Justice of the Peace, or Magistrate, or other authority having jurisdiction in the place where the same is executed.

Apprehended convict to be brought up for re-commitment.

27. The convict, when apprehended under such warrant, shall be brought, as soon as conveniently may be, before the Justice or Magistrate by whom it has been issued, or before some other Justice or Magistrate of the same place, or before a Justice or Magistrate having jurisdiction in the district in which the convict is apprehended.

Such Justice or Magistrate shall thereupon make out his warrant under his hand and seal, for the re-commitment of the convict to the prison from which he was released by virtue of the said license.

Re-commitment.

28. Such convict shall be re-committed accordingly, and shall thereupon be liable to be kept in penal servitude for such further term as, with the time during which he may have been imprisoned under the original sentence and the time during which he may have been at large under an unrevoked license, is equal to the term mentioned in the original sentence.

Penalty for breach of condition of the license.

29. If a license be granted under section twenty-three upon any condition specified therein, and the convict to whom the license is granted violates any such condition,

or goes beyond the limits specified in the license,

or, knowing of the revocation of such license, neglects forthwith to surrender himself, or conceals himself, or endeavours to avoid being apprehended,

he shall be liable upon conviction to be sentenced to penal servitude for a term not exceeding the full term of penal servitude mentioned in the original sentence.

V.—REMOVAL OF PRISONERS.

Removal from one jail to another in territories under Local Government.

30. When any person is, or has been, sentenced to imprisonment by any Court, the Local Government, or (subject to its orders and under its control) the Inspector General of Jails, may order his removal during the period prescribed for his imprisonment, from the jail or place in which he is confined to any other jail or place of imprisonment within the territories subject to the same Local Government.

Removal of lunatic prisoners.

31. Whenever it appears to the Local Government that any person, detained or imprisoned under any order or sentence of any Magistrate or Court is of unsound mind, such Government, by a warrant setting forth the grounds of belief that such person is of unsound mind, may order his removal to a lunatic asylum, or other fit place of safe custody, within the territories subject to the same Government, there to be kept and treated as the Local Government directs during the remainder of the term of imprisonment ordered by the sentence; or, if it be certified by a medical officer that it is necessary for the safety of the prisoner or others that he should be detained under medical care or treatment, then until he is discharged according to law.

Remand on recovery.

When it appears to the said Government that such prisoner has become of sound mind, the Local Government, by a warrant directed to the person having charge of the prisoner, shall remand the prisoner to the prison from which he was removed, if then still liable to be kept in custody, or if not, shall order him to be discharged.

Discharge.

Act XXXVI of 1858, section 9, applied to prisoners in lunatic asylum.

The provisions of section nine of Act XXXVI of 1858 *(relating to Lunatic Asylums)* shall apply to every person confined in a lunatic asylum under this section after the expiration of the term of imprisonment to which he has been sentenced; and the time during which he has been so confined shall be reckoned as part of such term.

Government of India may order removal of prisoners from one prison to another.

32. When any person is, or has been, sentenced to imprisonment by any Court, the Governor General in Council may order his removal during the period prescribed for his imprisonment, from the prison in which he is confined to any other prison in British India.

VI.—MANAGEMENT OF TRANSPORTED CONVICTS.

Power to appoint persons to whom convicts shall be delivered.

33. The Governor General in Council may appoint the Governor or other authority at any place in British India, or one or more Superintendents at any such place, as the persons to whom convicts undergoing transportation shall be delivered.

Power to make rules as to convicts.

34. The Governor General in Council may, from time to time, prescribe rules as to the following matters:—

the classification of convicts;

their confinement, treatment, discipline, and employment;

their punishment for misbehaviour, disorderly conduct, neglect, or disobedience; and

the manner in which the proceeds (if any) of their employment shall be disposed of.

VII.—DISCHARGE OF CONVICTS.

Discharge of convicts recommended for pardon.

35. Any Court established under the twenty-fourth and twenty-fifth of Victoria, chapter one hundred and four, may in any case in which it has recommended to Her Majesty the granting of a free pardon to any convict, permit him to be at liberty on his own recognizance.

SCHEDULE.

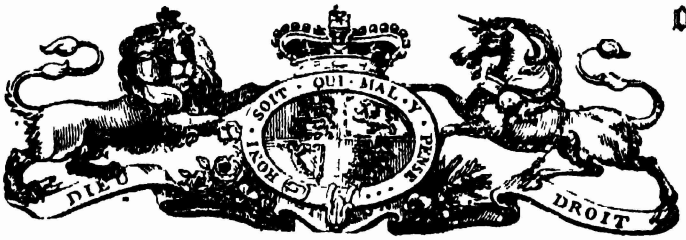
(*See Section* 2.)

Number and year of Act.	Subject or Title.	Extent of repeal.
VII of 1837 ...	Charter Courts' power to discharge convicts recommended for pardon.	The whole.
XVI of 1840 ...	An Act concerning the management of Convicts transported to places within the territories of the East India Company.	The whole.
XXIV of 1855 ...	An Act to substitute penal servitude for the punishment of Transportation in respect of European and American Convicts, and to amend the Law relating to the removal of such Convicts.	Sections five, six, seven, nine, ten, eleven, and twelve.
XVII of 1860 ...	An Act to repeal Act V of 1858 (for the punishment of certain offenders who have escaped from jail, and of persons who shall knowingly harbour such offenders) and to make certain provisions in lieu thereof.	The whole.
XXV of 1861 } VIII of 1869 } ...	The Code of Criminal Procedure. ...	Sections forty-nine, forty-nine A, and three hundred-and-ninety-six.
VIII of 1863	An Act for the amendment of the law relating to the confinement of prisoners sentenced by Courts acting under the authority of Her Majesty, and by certain other Courts, and of prisoners convicted of offences in Native States.	The whole.
VIII of 1865	An Act to make valid the imprisonment of certain persons arrested under the process of the High Court of Judicature at Fort William in Bengal, in the exercise of its ordinary original Civil jurisdiction.	The whole.
II of 1867	An Act to make further provision for the removal of prisoners.	The whole.
XII of 1867	An Act to amend the law relating to the custody of prisoners within the local limits of the original jurisdiction of Her Majesty's High Courts of Judicature at Fort William in Bengal, Madras, and Bombay.	The whole.
XXVI of 1869	An Act to correct a clerical error in Act No. VIII of 1863.	The whole.

WHITLEY STOKES,

Secy. to the Govt. of India.

No. 5 of 1871



SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, FEBRUARY 4, 1871.

OFFICIAL PAPERS

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or nine Rupees four annas if sent by Post.*

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

FISH-PASS FOR ANICUTS OR WEIRS ON INDIAN RIVERS.

Nos 15-23 I., dated 18th January 1871.

RESOLUTION—By the Govt. of India, P. W. DEPT.

Read the following letter :—

Dated 10th January, 1871.

From—F. DAY, ESQ., M. D.,

To—*The Secy. to Govt. of India, P. W.* DEPT.

After I had examined some of the Madras anicuts, I suggested the construction in two of them of a new form of *fish-pass* to enable the Hilsa and other fish to pass those obstructions for the purpose of breeding. I have now some additional propositions to make respecting that fish-pass, and which, if carried out, will remove the necessity of constant superintendence to work it, as well as improve its efficiency.

I would first observe that having been to Europe for a few months on sick certificate, I have availed myself of the opportunity of inspecting most of the principal Salmon ladders in England and Wales, more particularly at the following places :—Tewkesbury, Worcester, and three others within 9 miles of that town, Llangollen, Ervistock, and two in Northumberland on the Coquet at Acklinton and Felton.

The principle for Salmon passes is to permit the passage of migratory breeding fish, over or through obstructions, but they are not intended for assisting the descent of the fry which pass over these obstructions during floods.

A free gap, when the height of the weir is not too great, is undoubtedly the best. This might be likened to one of the under-sluices in a Madras anicut in which a narrow gap extends through the weir to the bed of the river, but unless the height of the weir is not very considerable, the current is too impetuous for fish to stem, and this is invariably the case in the narrow Indian under-sluices. It is different, however, where there are large openings, as in the Cuttack and Midnapoor weirs, where sufficient facilities exist for fish to pass either way, provided those sluices are left open at least one day a week, except in the very dry season, when fish do not require to ascend or descend streams.

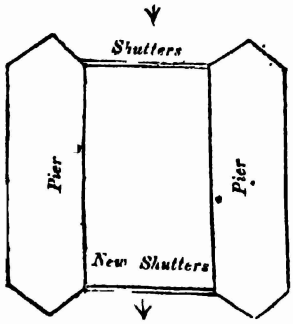
The second European plan is that of ladders, steps or a series of small pools which, by a gradual ascent, allow fish to ascend one side of an obstruction, or up its face, and these may be straight or bent at various angles. I do not consider any of these forms suited to our Indian rivers, provided anything superior can be constructed for admitting ? they allow breeding fish to ascend, they have no means by which the fry could descend as the river begins to subside.

In my reports I have already entered pretty fully upon what the majority of the fishes which frequent the Indian fresh-waters are, and have divided them into the strictly fresh-water ones that are either migratory or non-migratory; and the marine varieties which ascend large rivers to breed, or to prey upon their weaker neighbours. As a natural result, in rivers entirely blocked by anicuts, the annihilation of the migratory species must sooner or later inevitably occur, unless some remedy is applied, and which will not only allow the breeding fish to pass the anicut up-stream to deposit their ova, but allow the young fish to descend.

Fish ascend rivers when the water is discoloured and rising, being evidently aware that only at that time will the fords be covered, and then they can pass upwards, but they do not appear to attempt this during very heavy freshes. The fish-pass to be desired should permit the ascent of a sufficient number of breeding fish during moderate freshes, and the descent of the fry as the river falls, but it is not required during the very dry season of the year.

Report to the Madras Government, dated 1st December 1868.

I proposed* employing the vents of the under-sluices as passes by forming them into a species of lock by instituting a second series of shutters at the lower end as explained in the plan in the margin, or else by extending the piers down the apron, but on the same principle. I suggested "the lowest one, and a half foot of the shutter should be in the form of a movable trap-door, which can be elevated by chains from the inside;" in fact, that the lowest 1½ feet of the shutters could be raised at pleasure, and that a shutter-man should be employed to work these doors on the same principle as a lock, but regularly twice daily, keeping the upper one closed when the lower is open, and *vice versâ*.

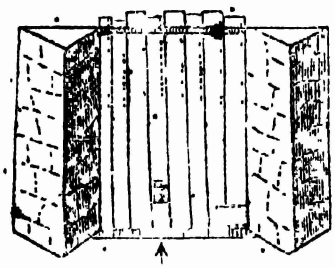


Plan of pass

The above principle I still believe will succeed, but certain modifications will be necessary.

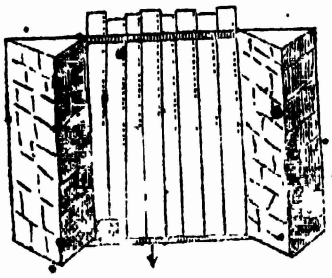
First, there must be a covering or ceiling over the anterior half, or two-thirds of this under-sluice, or the water will dash over the upper-shutter into the chamber, and may wash out or injure the fish, whilst the whole of the chamber forming the pass cannot be covered in for reasons to be specified.

Having thus planned the chamber with its anterior half or two-thirds covered by ceiling, it has to be converted into a passage for fish. The plan in the margin shows the two openings I propose making in the front shutter. The lower opening I would have 1½ feet square, and the upper one 1 foot square. These openings, of course, let water into the chamber.


Elevation of Front Shutters

At the lower-shutters I would also propose a somewhat similar plan, only with one opening only, 1½ feet square, and at the opposite corner from the one in the front shutter. These openings, which are quite large enough for migratory breeding Indian fresh-water fishes, may have trap-doors, so that the Irrigation Officers may close them when necessary.

In this chamber more water is entering than can go through the lower opening, consequently it will be kept full, the surplus flowing over the top of the lower shutters; owing to this chamber being full, the upper openings are backed up by the water in it, decreasing the force of the rush, and leaving such a passage that fish can go through.


Apron
Elevation of Lower Shutters.

As fish only ascend during the moderate floods, the opening in the lower-shutter will be backed up by the water in the river, the depth of which will be several feet above the level of its upper margin. Whilst by having it close to the side of a pier, the fish can slip round to the opening.

I constructed one on a scale of an inch to a foot when in England, and having had it properly fixed in a stream, I tried some gold carp, and three passed through. I do not, however, assert it is sure to succeed, for only experiments can prove such, but it obviates manual labour; it leaves a free passage through for fish ascending or descending, whilst the cost would be very inconsiderable, and the result most probably successful.

ORDER.—Ordered, that a copy of this communication be forwarded to the Government of Madras, in continuation of Public Works Department No. 185 I, dated 24th June 1869, to which an early reply should be submitted.

Ordered also, that a copy of the communication be forwarded to the Local Governments and Administrations marginally noted, for information, and for circulation generally in the Irrigation Branch of the Public Works Department.

*Governments of Bombay, Bengal, North Western Provinces, and the Punjab; Chief Commissioners of the Central Provinces, Oudh, and Mysore.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

CIRCULAR I.

INTERNATIONAL EXHIBITION OF 1871.

DATE FIXED BY HER MAJESTY'S COMMISSIONERS FOR THE RECEPTION OF INDIAN ARTICLES AT KENSINGTON.

No ____, dated ALLAHABAD, the 11th January 1871.

FROM

HARRY RIVETT-CARNAC, ESQ., C.S.,

Member of, and Honorary Secretary to, the Central Committee in India for the International Exhibition of 1871;

To

THE SECRETARY TO THE LOCAL COMMITTEE IN*

SIR,—I am directed by the Central Committee to forward for your information copy of a letter from Colonel Scott, intimating that Her Majesty's Commissioners for the International Exhibition have been pleased to accede to the recommendation of the Central Committee, and to extend until the 31st of March next the time fixed for the receipt at Kensington of articles from India.

2. The Central Committee are confident that the Local Committees will spare no effort to meet the wishes of Her Majesty's Commissioners, who, although they have, at the pressing request of the Central Committee, granted this concession, are at the same time most anxious that the Indian collection should reach Kensington at as early a date as possible.

3. The contributions sent by the Bombay route should reach that port by the second week in February, the cases being addressed, as noticed in my Circular E, to "The Agent to the Central Committee, Bombay." The Committees at the other seaports will be able to ascertain, in communication with the Agents of the several Steamship Companies, the latest safe date for despatching their collections, so that they may reach London by the last week in March.

4. The Central Committee particularly beg that the preliminary lists and catalogues, noticed in my Circular C, and required by Her Majesty's Commissioners, may be forwarded to the Honorary Secretary at Allahabad *as soon as possible.*

5. Some of the lists and catalogues have already been received from the Committees in Bengal, the Punjab, and Oudh, and a portion of the Oudh collection has been despatched to Bombay The Central Committee hope that the arrangements of the other Committees will soon be in an equally forward state.

I have the honor to be,

SIR,

Your most obedient Servant,

HARRY RIVETT-CARNAC,

Member of, and Hony. Secy. to, the Central Committee.

Copy of a Letter from the Secretary to Her Majesty's Commissioners for the International Exhibition of 1871, *to the Honorary Secretary to the Central Committee in India.*

ANNUAL INTERNATIONAL EXHIBITIONS OF SELECTED WORKS OF FINE AND INDUSTRIAL ART AND SCIENTIFIC INVENTIONS:

Under the direction of Her Majesty's Commissioners for the Exhibition of 1851.

UPPER KENSINGTON GORE, LONDON, W.,
28*th November* 1870.

SIR,—I am directed by Her Majesty's Commissioners for the Exhibition of 1851 to acknowledge the receipt of your letter of the 18th ultimo, enclosing a copy of a Resolution of His Excellency the Viceroy and Governor General of India in Council, appointing a Central Committee in India to give effect to the wishes of Her Majesty's Commissioners in regard to the International Exhibition of Select Works of Fine and Industrial Art to be held at Kensington in May next.

Her Majesty's Commissioners have heard with much gratification of the important steps which His Excellency the Viceroy has caused to be taken in India to secure a worthy representation of certain classes of the industry of that country in the Exhibition of next year.

Under the circumstances to which you have been good enough to call attention in your letter, Her Majesty's Commissioners direct me to state that they will be prepared to except India from strict adherence to the rules which have been laid down, specifying the dates at which goods should arrive at the Exhibition buildings.

Her Majesty's Commissioners trust that the Central Committee will be in a position to furnish lists of the contributors from India, comprised under the various classes of the Exhibition, and other necessary information for the catalogue, at a date considerably anterior to the 31st of March next.

I am, however, to add that, although the Commissioners desire to receive the goods themselves as much before the 31st of March as possible, they will be prepared to reserve the space allotted to India until that date, in accordance with the wish of the Central Committee, and on the assurance which you have been good enough to convey in your letter that that Committee will make every effort to avoid delay in forwarding to London the contributions from India to the International Exhibition of 1871.

I have honor to be,

SIR,

Your most obedient Servant,

HENRY D. SCOTT, *Lieut. Col., R. E.,*
Secretary.

To H. RIVETT-CARNAC, ESQ.,
Member of, and Honorary Secretary to, the Central Committee for India of the International Exhibition of 1871.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

IRRIGATION OPERATIONS OF FUSL RUBBEE, 1870-71, IN THE N. W. PROVINCES UP TO 30TH NOVEMBER.

Canal Divisions.	Water distributed during November 1870. Depth in Canal at Regulating Gauge. Full supply, feet	Actual throughout, feet	Gross Consumption, cubic feet, per second. Estimated full Discharge	Actual Average throughout
Ganges Canal. Northern ...	9·00	8·45	5,585	388
Meerut ...	6·80	7·22		1,279
Futtehgurh ...	6·50	4·12		206
Boolundshuhur	3·60	3·40		644
Allygurh ..	6·00	5·20		220
Etawah* ..	4·80	2·80		326
Cawnpore	6·00	4·90		285
Total				3,348
Eastern Jumna Canal ..	5·20	3·60	...	697
Doon Canals			...	129
Bundelkund Irrigation Works	.	...	...	..
Rohilkhund Canals .				210
Grand Total		...		4,384

Navigation Return, Ganges Canal. Nature of Traffic.	Up. Mds.	Up. No.	Down Mds	Down No.	Total Up and Down. Mds.	Total Up and Down. No.
Grains :—						
Mucka ...	...	...	984	...	984	..
Oorud ...	...	...	2,933	...	2,933	.
Bejhur ..	...	...	383	...	383	
Wheat	100	..	4,340	...	4,440	.
Dhan or Paddy	...	...	175	...	175	
Barley ...	...	...	1,336	...	1,336	
Bajra ...	...	...	227	...	227	
Moong ...	...	...	147	...	147	
Mote ...	...		53	...	53	
Gram ...		.	140	.	140	.
Urhur ...	25	..	32		57	
Total ...	125	...	10,750		10,875	.
Cotton ...	.	...	15,240		15,240	
Oil-seeds ...		...	460	.	460	
Salt .	275	..	412	.	687	
Metals .	3,163	...	210	...	3,373	
Building Materials ..	.	..	4,634	...	4,634	
Mis. Goods ...	2,747	...	6,677	...	9,442	..
Firewood ...	700	..	7,102	.	7,802	
Bamboos		..	...	19,448		19,448
Bullees & Tors, or unsquared timber				2,857	...	2,857
Kurrees, squared timber ..	...			5,566	...	5,566
Logs .		28		216	...	244
Mis. Timbers	...	...	..	39	...	39
Live Stock	..	.		22	...	22
Grand Total	7,010	28	45,485	28,148	52,495	28,176

Land Irrigated (approximate). Zillah.	Acres	Rain Fall. Total from 1st to 30th November 1870.	Average of ten previous years for the same period
Saharunpore ...	9,644	...	·07
Moozuffernuggur	11,830	...	·06
Meerut ..	44,016	...	·06
Boolundshuhur...	19,128	...	·03
Allygurh ...	9,263	...	...
Muttra ...	1,537	...	...
Agra ...	20	...	...
Etah ...	1,573	...	...
Mynpoory ...	419	...	...
Futtehgurh ...	...	...	...
Etawah ...	728	...	...
Cawnpore ..	.	...	...
Dehra Doon ...	2,173	...	·1
Bijnour ...	...	...	·07
Terai ...	156	...	...
Bareilly ...	2,618	...	...
Jhansie ...	406	...	...
Humeerpore ...	31	...	...
Total ...	1,03,542	...	...

Remarks.

Ganges Canal.
Mean volume passing Roorkee gauge 5,085 cubic feet per second.
Water passed off —
Etawah Branch, Tail ... 98 c. ft. per sec.
" " Escapes 511 " "
Cawnpore " Tail ... 228 " "
" " Escapes 900 " "
Total 1,737 c. ft. per sec.

A considerable demand for water in the upper and central divisions. Very slight demand for water in the lower divisions, owing to the rain of last month.
The price of all kinds of grain nearly equal throughout districts traversed by canal: transport of this description of produce therefore small.

Eastern Jumna Canal.
Considerable demand for water.

Doon Canals.
Demand for water for the rubbee towards the end of the month.

Rohilkhund Canals.
Slight demand for water for rubbee in the Bareilly District.

* The Etawah and Cawnpore Branches have alternate weeks of high and low supply. The gauge readings show the mean for the month.

Allahabad,
The 24th December 1870.

R. E. FORREST,
Asst. Secy. to Govt., N. W. P., Irrigation Branch.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

IRRIGATION OPERATIONS OF FUSL RUBBEE OF 1870-71, PUNJAB IRRIGATION BRANCH, UP TO 30TH NOVEMBER 1870.

Canal Division.	Water Distributed during November 1870. Depth in Canal at Regulating Gauge. Full Supply.	Actual throughout November.	Gross Consumption C. Ft. per Second. Estimated Full Supply.	Actual average throughout November.	Navigation Return Canal. Principal Items of Traffic. Up.	Down.	Land Irrigated (Approximate). Zillah.	Acres.	Rainfall. Average.	During Month.	Chief Crops (Approximate). Name.	Area in Acres.	Remarks.
Baree Doab Canal. 1st Division ...	4·9	3·38	...	950·18	...	...	Goordaspoor	6,990	*Nil.*	*Nil.*			85·49 cubic feet per second passed down the various escapes.
2d Divn. Main Branch, Lower	4·6	3·08	...	822·48	...	...	Umritsur ...	21,631	"	"	Barley ...	1,402	
2d Divn. Lahore Branch ...	3·3	3·00	...	533·46	...	...	Lahore ...	27,227			MixedGrain	1,991	
			3073·6	...	...	...	...	...			Wheat ...	46,976	
											Others ...	5,479	
Total B. D. Canal	...	..	3073·6	2306·12	*Nil*	*Nil*	...	55,848	...	...	...	55,848	
Western Jumna Canals. Kurnaul Division ...	4·33	4·39	...	125·09	...	57,778	Umballa ...	481	...	*Nil.*			331·01 cubic feet per second passed down the Boodha Khera escape.
Delhi " ...	4·40	4·50	...	843·33	...	Bullies,	Kurnaul ...	18,646	0·032	"	Barley ...	4.303	
Hansi " ...	8·80	9·00	...	1048·03	...	Kurrees,	Delhi ...	23,005	...	"	MixedGrain	3,975	
Do. Bulla Head ...	8·40	8·00	...	260·00	...	&c.	Rohtuck ...	21.834	...	"	Wheat ...	93.457	
			254·6				Hissar ...	26,174	...	"	Others ...	1,792	
							Jheend ...	13,199					
							Bikaneer ...	188					
Total W. J Canals	...	...	...	2276·45	...	57,778	..	1,03,527	...	...	...	1,03,527	Comparing the areas irrigated from perennial canals with that up to the same date of last year, we find an increase of 43.668 acres, approximately. This is principally due to the Baree Doab Canal, and is to a great extent the result of the introduction of the new water-rates. Cultivators in the upper part of the Doab have in many cases declined to take water since the new rates were enforced, and the water thus saved passed down the Canal to the drier tracts below Lahore and Umritsur, and was gladly taken and utilized.
Inundation Canals. Upper Sutlej Division ...	...	...	..	...	...	..	Lahore ...	1,000	..	*Nil.*	Detail not obtainable for want of establishment.		
Lower Sutlej and Chenab		...	...	...	...	...	Montgomery	24,000		"			
Indus Canals ...	...	...	...	...	...	...	Mooltan ...	Not received.		"			
							Dera Ghazee Khan ...	25,815		"			
Total Inundation Canals ...	.	..		...			...	50,815	...	..	..	50,815	
Delhi and Goorgaon Works ...	...	...	...	...	...	...	Delhi ...	3,381	...	...	Barley ...	3.881	
							Goorgaon ...	3,883	...	...	Wheat ...	3,383	
Total Delhi and Goorgaon Works ...	...	...	...	.	...	...	...	7,264	...	...	...	7,264	
GRAND TOTAL ...	...	...	...	4,582 57	...	57,778	...	2,17,454	...	...	...	2,17,454	

Camp Delhi,
Dated 17th January 1871.

W. BROADFOOT, *Lieut., R.E.,*
Asst. Secy to Govt., Punjab, P. W. D., Irrign. Branch.

GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 27th January 1871.

PRESENT:

His Excellency the Viceroy and Governor General of India, K. P., G. M. S. I., *presiding*.
The Hon'ble John Strachey.
The Hon'ble J. Fitzjames Stephen, Q. C.
The Hon'ble B. H. Ellis.
Major General the Hon'ble H. W. Norman, C. B.
Colonel the Hon'ble R. Strachey, C. S. I.
The Hon'ble F. S. Chapman.
The Hon'ble F. R. Cockerell.
The Hon'ble J. F. D. Inglis.
The Hon'ble D. Cowie.
The Hon'ble W. Robinson, C. S. I.

CORONERS' BILL.

The Hon'ble MR. STEPHEN moved that the final report of the Select Committee on the Bill to consolidate the laws relating to Coroners be taken into consideration. He did not know that this Bill was of any special importance, but he would take the opportunity of saying, and he thought the Council would like to hear, something of the progress of the scheme of consolidation of which this Bill formed a part and of which it supplied an illustration. The Bill repealed four Acts and consolidated them into one, and in that way effected a considerable simplification of the law. But besides this it codified or converted into express propositions a considerable body of law which at present existed in a loose, ill-ascertained condition; and had to be discovered by reference to English text-books. The Coroners of the presidency towns were appointed under 33 Geo. III, c. 52, s. 157, which (with much verbiage) gave them the same jurisdiction within those towns as Coroners in England had. The effect of this was to introduce into the presidencies the English law relating to Coroners. Now the English law relating to Coroners was one of the most curiously antiquated, and in some points he would say the worst, parts of the whole body of the English law. A Coroner, as those who were conversant with the matter knew, was one of the most ancient of English legal officers. His jurisdiction was based on a Statute which was passed about six hundred years ago, namely, in the fourth year of the reign of Edward I; though Coroners existed at a much earlier date. At all events they possessed under the Statute of Edward I, and otherwise, powers which they had been discharging in England ever since. Some of these powers were of a very singular nature. One was, that it was the duty of the Coroner to find what were called deodands; and it was singular that, although some years ago deodands were abolished in England, they had legal existence at the present time in this country. The law about deodands was something so strange that one hardly knew how to discuss the matter. The theory of the law of deodands seemed to be that the thing which caused a man's death was more or less a cursed thing; but whatever the reason might be, the rule was that the matter, property, or chattel, which was the immediate cause of accidental death, was to be forfeited to the Crown. There were many other very remarkable rules on the subject of deodands, which prevailed in England up to the year 1847, one of which rules was (though there seemed to be some doubt on this point) that if a man fell from a

boat or vessel in fresh water, the vessel and its cargo might be forfeited as a deodand. He did not know how far that was law, or whether the rule had ever been acted upon. This was one of the curious antiquities connected with the law of Coroners. But there was another, which was very characteristic of the strange manner in which legal reforms were carried on in England. The Coroner had to return an inquisition, which had to be drawn up with the strictness of an indictment. Now the strictness of indictments under the English law of former times was one of its greatest scandals; to a certain extent it had been reformed. The way in which this reform was effected was by giving a long list of technical defects, and providing that no one of them should vitiate the indictment. This method had been applied to the case of Coroners' inquisitions, and had been introduced into this country, where at this moment it was law. Act IV of 1848 enacted that a Coroner's inquisition was not to be quashed by the omission of certain forms of words given in the Statute, such as "with force and arms," "against the peace," "against the form of the Statute," and a string of others which filled a page, all of which were not to be objections to inquisitions taken. What was left was bad enough, because, although you might make these mistakes, there were a great variety of others which you might not make. In particular the Coroner was bound to describe the whole matter and the whole way in which the person came by his death in a manner which seemed to MR. STEPHEN extremely absurd.

For instance, the proper way of saying that a man was killed by a railway accident was as follows, first "the jurors aforesaid upon their oaths aforesaid say that a certain locomotive steam-engine numbered , with a certain tender attached thereto and worked therewith, and also with divers, to wit, ten carriages used for the conveyance of passengers for hire on a certain railway called the Railway, and which said carriages were then attached and fastened together and to the tender and were then propelled by the said locomotive steam-engine, were moving and travelling along the said railway." Having made this statement "the jurors aforesaid, on their oaths aforesaid," took breath—as well they might—and then proceeded to swear in an equally cumbrous manner that whilst all this was going on "a certain other locomotive steam-engine numbered with a certain other tender attached," &c., "and also with divers, to wit, five other carriages," &c., &c., "were also going along the railway." They then stated that the dead man was sitting in one of the second set of carriages. Then that "the said first mentioned locomotive steam-engine, tender and carriages" going on, &c., and "the said secondly mentioned locomotive," &c., "being then so respectively moving and travelling upon the said railway in different and opposite directions came into sudden, violent and forcible contact and collision by means whereof the said R. F. then received divers mortal wounds, bruises and concussions, of which said mortal wounds, bruises and concussions the said R. F. then instantly died."

It seemed to him that to say that the man was killed by a railway accident would be as good and more intelligible.

The law as to *felo de se* was another part of the law relating to Coroners. In England, a *felo de se* forfeited his goods, and the Coroner's jury had to find whether a man who killed himself was *felo de se* or not. It had been held that forfeiture for suicide did not exist in this country, but Coroners' juries still found whether or not a man committed *felo de se*. This practice would be abolished by the Bill. In addition to these, Coroners had a variety of jurisdictions which were no longer required: they had to enquire into treasure-trove and wrecks, to seize fugitives' goods, and the like. In fact, there was a good deal of doubt about the question of the several jurisdictions of the Coroner which were established. In order to do that, the Bill had expressly taken away all jurisdiction from Coroners except what was given by the Bill, and it put into simple rules the jurisdiction which they were to exercise: it took away and abolished the whole of the law of England on the subject, and gave the form of inquisition to be found in cases

of death. It was nearly as simple as the forms which would be used in common conversation; for instance, if a man was drowned in the Hughli the inquisition would state that his 'death was caused on or about the day of 1871 by falling out of a boat into the river Hughli whereby he was drowned.'

The effect would be that Coroners in the presidency towns would not have to look beyond the four corners of this Bill to know their duties: they would not have to buy "Jervis on Coroners:" so that the Bill would be equivalent to that book and to the three or four Acts of Parliament and Acts of the Indian legislature, which explained and modified the English law relating to Coroners.

That was the nature of the Bill which he now asked the Council to consider. He wished to take the opportunity of saying a few words on the general subject of the consolidation of the law of which this measure formed a part, because he had noticed that remarks had been made about over-legislation and the undue haste of the Legislative Department. He wished to point out what the real state of the case was. The work of the Legislative Department had been for a considerable length of time substantially directed, not to increasing the law, but simply to repealing the existing law, to putting it into order, and to expressing it in a clear and unmistakeable form. Though that involved the passing of a considerable number of enactments, the effect was very much to shorten, instead of increasing, the law. He would only say with regard to that, that if any one would look at the law of this country before this process was undertaken, he would come to the conclusion that, if it had not been undertaken, and very efficiently carried on for a good many years past, it would have been almost impossible to administer justice, especially when you had a large number of Courts and Judges who were not professionally familiar with law. For instance "Beaufort's Digest," the standard book on Indian Criminal Law before the Penal Code was enacted, consisted of three closely printed quarto volumes. Mr. Mayne's Penal Code, you would find, embodied the substance of those volumes in a comparatively small octavo, rather loosely printed. Mr. Clarke's edition of the old Bengal Regulations, printed seventeen years ago, consisted of two thick quarto volumes containing 1,763 pages. The Bengal Regulations still remaining unrepealed would go easily into a moderate octavo volume.

In order to give the Council ocular demonstration of this, he had brought down two sets of books, and would ask the Council to look at them. This set contained Mr. Theobald's edition of the Legislative Acts of the Governor General in Council. The first five volumes contained the Acts from 1834 to 1867 still unrepealed at the end of 1867; and the other three volumes contained the Acts for 1868, 1869 and 1870: so that the whole of the Acts of the Legislative Council filled five thick volumes and three smaller volumes. The other day Mr. Fagan had published an edition of the Acts which were unrepealed at the end of 1870, so that his work included almost the whole unrepealed portion of the law. It consisted of three octavo volumes about the same size as Mr. Theobald's, though the page was rather fuller. Thus the Acts now went into three volumes, while in Theobald's edition they filled five thick volumes, *plus* three smaller volumes. The effect of the measures of the last few years was apparent, more in the repealing of old, than in the making of new laws. The result was very much to lessen the labour and to diminish the total amount of the law with which any person had to acquaint himself. The process of reduction was still going on, and he hoped after a certain time that these three volumes would be brought down to a still smaller compass.

He wished at the same time to make another statement with regard to this process of consolidation. He thought that persons not practically acquainted with the law were liable to fall into a very serious error on the subject, an error which might be shared in by many lawyers who had not turned their attention to that direction. It was supposed that, when a law was once made, it ought to last for a hundred years and never get out of repair, and should then be as good as new. It seemed to him that you might as well build a railway to

Lahore and expect that it would not require repairs. It was true that the wear and tear, so to speak, of a law were not so rapid as the wear and tear of a public work. But wear and tear there always were and always would be, for the wit of man could not devise any law which would be complete and last for ever, although each successive re-statement of the law would make it clearer and plainer. It must be remembered that there were a vast number of transactions arising under each law, and a considerable number of clever people constantly engaged in criticizing and picking holes in its provisions. And when once you had got holes picked, they were sure to be picked larger and larger until you had got a great mass of cases on the Statute which would make it more complicated than before. The only way to prevent this was by continually keeping the law in repair, just as you kept any other work in repair. You had to keep looking to find where the defects were and what questions had arisen: to repeal one law and make a new one. In that way you might get things into a smaller compass still. But to suppose that it was in the power of any person or any set of persons to put the law of a great country into a small compass, and say that that was the law and that it was never to be altered, was to make a very great mistake indeed, and they would be utterly disappointed in any such expectation. However small the compass might be into which the law was brought, the law would still have to be continually subjected to revision and re-enactment, and that would go on exactly in the same manner as at present. If the law was to be kept in a reasonable form, it would be necessary to have a special department of persons continually working upon it, just as you require to have a sufficient number of plate-layers on a line of railway. He thought the public at large was not sufficiently aware of that fact.

The Motion was put and agreed to.

The Hon'ble MR. STEPHEN also moved that the Bill as amended be passed.

The Motion was put and agreed to.

PRISONERS' BILL.

The Hon'ble MR. COCKERELL moved that the report of the Select Committee on the Bill to consolidate the law relating to Prisoners committed by a Court be taken into consideration. He said that the degree of credit, on the score of usefulness, to which this Bill was entitled as a part of the scheme on which his hon'ble and learned friend (Mr. Stephen) had just dilated would be best understood by a reference to the schedule, from which it would be seen that the Bill purported to reduce to one Act the entire provisions of no less than eight different enactments as well as portions of two others.

The only alteration in the substance of the existing law contemplated by the amended Bill was in regard to the constitution of the tribunal by which persons must be convicted and sentenced for certain offences in Native States, in order to admit of their imprisonment within British territory.

As the law now stood, the British officer who was a member of such tribunal must be duly authorized to act in that capacity by the Native Prince or State. As a matter of fact, however, in the case of many of these mixed Courts, the British officer was not, and from various causes could not be, so authorized.

To bring the law therefore into accordance with the existing practice, the words "or by the Governor General in Council" had been introduced into the last clause of the nineteenth section.

The other proposed changes were merely verbal.

In Part V, the application of sections 30 and 31 had been made general by the omission of the words "not established by Royal Charter" which occurred in the original Bill immediately after the word "Court." This amendment effectuated the fusion of the provisions of the Bill, in regard to the removal of prisoners from one prison to another, with the corresponding provisions of the

Criminal Procedure Code. The Bill was thus rendered more complete as a consolidation measure; and the Code was relieved of matter foreign to its natural scope and object.

The Motion was put and agreed to.

The Hon'ble MR. COCKERELL also moved that the Bill as amended be passed.

The Motion was put and agreed to.

CRIMINAL PROCEDURE BILL.

The Hon'ble MR. STEPHEN moved that the Hon'ble Mr. Chapman be added to the Select Committee on the Bill for regulating the Procedure of the Courts of Criminal Judicature not established by Royal Charter.

The Motion was put and agreed to.

INDIAN CONTRACT LAW BILL.

The Hon'ble MR. STEPHEN also moved that the Hon'ble Messrs. Robinson and Inglis be added to the Select Committee on the Bill to define and amend the law relating to Contracts, Sale of Moveables, Indemnity and Guarantee, Bailment, Agency and Partnership.

The Motion was put and agreed to.

CRIMINAL TRIBES' BILL.

The Hon'ble MR. STEPHEN then moved that the Hon'ble Mr. Robinson be added to the Select Committee on the Bill for the registration of Criminal Tribes and Eunuchs.

The Motion was put and agreed to.

The Council adjourned to Friday, the 10th February 1871.

CALCUTTA,
The 27th January 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

No. 6 of 1871.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 11, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 26th January 1871.

No. 478.—The Governor General in Council is pleased to direct the publication of the following advertisement in substitution of the one published under Notification No. 145, dated the 11th January 1870:—

ADVERTISEMENT.

1. The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rhea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem, and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2. The demand for the fibre is now large, and, no doubt, might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3. The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost—all processes of manufacture and allowance for wear and tear included—of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of the plant to the place of manufacture to the completion of the manufacture of fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or

near the plantations, as the refuse is very useful as manure for continued cultivation.

4. To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5. Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6. Owing to the delay that has taken place in maturing the preliminary arrangements, the Government of India has decided that the competition will not be held until the 1st April 1872, thus affording a much longer time than was originally intended for the preparation of machines and their transport to the locality appointed for the competition. The Government Rhea Plantation at Saharunpore, in the North-Western Provinces, has been fixed as the place where the public competition will be held, and the Government of India will provide one or more small steam-engines to work the machines during the public competition.

7. All machinery, &c., intended for trial must be brought by the competitors at their own charge to the Saharunpore Rhea Plantation, and kept ready before the 1st April 1872, to be there worked under their own supervision, or under that of their representatives, for a sufficient length of time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8. Arrangements have now been completed for the supply of dried Rhea stems to intending competitors, both in this country and in Europe, to enable them to form a correct idea of the nature of the plant which their machinery will be required to deal with Persons in Europe desirous to obtain small supplies of dried Rhea stems for the above purpose, should apply to the Secretary of State for India. Intending competitors in this country, desirous of obtaining supplies of the article, must submit applications to the Secretary to the Government of India in the Home Department, in the Form A hereto annexed, prior to the 1st of March 1871; and those who are desirous of testing their machinery on the fresh Rhea at the Government Rhea Plantation at Saharunpore during the year 1871, must submit their applications to the same authority, in the Form B hereto annexed, prior to the 1st April 1871. The former will have to pay the expenses that may be incurred in packing and despatching the stems. The latter will have to provide all labor and motive power necessary for, and to pay all expenses connected with, their experiments: the fibre turned out by their machines during such experiments to become the property of Government.

9. In order to enable the Government to arrange for the provision of a sufficient stock of fresh Rhea stems for the purposes of the formal competition in April 1872, it is necessary to ascertain beforehand the number of machines that are likely to take part in it; and intending competitors are therefore requested to submit, prior to the 1st May 1871, and in the Form C also hereto annexed, notices of intention to compete.

Form A.

APPLICATION FOR DRIED STEMS OF THE RHEA.

To the Secretary to the Government of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Quantity of dried stems applied for.	Locality to which it is desired that the stems be transmitted.	Name of nearest Railway Station to locality entered in preceding column.

On hearing from the Superintendent of the Government Rhea Plantation, Saharunpore, the amount of the expenses to be incurred in packing and despatching the quantity of stems above applied for, or such lesser quantity as may be allotted to me, as also the cost of carriage of such quantity to (*here insert the locality to which it is desired that the stems be forwarded*),

or to the nearest Railway Station, I promise to remit the total amount so required to the said Officer, and I acknowledge that the packing and transmission of such stems will be entirely at my risk.

(*Name in full*).

Date)
Place)

Form B.

APPLICATION FOR PERMISSION TO MAKE PRELIMINARY EXPERIMENTS FOR TESTING MACHINERY AT THE GOVERNMENT RHEA PLANTATION, SAHARUNPORE.

To the Secretary to the Government of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Brief description of machinery proposed to be tested.	Date on which applicant, if permitted, proposes to commence testing his machinery.	Approximate amount of green stem which applicant expects will be necessary for testing the machinery.

I acknowledge that, if permission be granted to me to test the above-described machinery the Government Plantation, such permission will be subject to the following conditions :—

1*st.*—I am to provide all labor and motive power necessary for, and to pay all expenses connected with, testing my machinery.

2*nd.*—I am bound to conform to such rules in regard to time and place of conducting my experiments, hours of working, and the like, as the Superintendent of the Plantation may lay down for my guidance.

3*rd.*—I shall receive only such quantities of green stem, and at such time or times as, with reference to the other claims upon him, the Superintendent may find convenient to allot me.

4*th.*—All fibre, &c., turned out by my machines during these experiments, with stems furnished by Government, will be the property of Government.

(*Name in full*).

(*Date*)
(*Place*)

Form C.

NOTICE OF MACHINERY INTENDED TO COMPETE FOR THE GOVERNMENT RHEA MACHINERY PRIZES AT THE TRIALS TO BE HELD AT SAHARUNPORE IN APRIL 1872 AND SUBSEQUENT MONTHS.

PARTIES INTENDING TO COMPETE.			Number of different kinds of machines which competitor desires to take part in the trials.	Brief description of each kind of machine.	Motive power required to work the machine.	Date by which the machines will be ready at Saharunpore for trial
Name in full.	Profession or occupation.	Residence in full.				

In proposing to enter the above-noted machinery for the Saharunpore competitive trials, I do so under the full understanding that—

1*st.*—I shall be bound to conform to all rules and regulations in regard to all matters in any way connected with these trials that may be laid down by Government, or by the judges appointed by Government to preside over these, and that failing to do so, I shall forfeit all claim to any prize, reward, or recompense from Government, and entirely disqualify my machinery for the competition.

2*nd.*—All fibre, &c., turned out by my machinery during the trials, with stems furnished by Government, will be the property of Government.

(*Name in full*).

(*Date*)
(*Place*)

The 2nd February 1871.

Extract from the Proceedings of the Government of India in the Home Department (Public),—under date Fort William, the 2nd February 1871.

No. 649-50.—Read again the following correspondence on the subject of the proposed appointment of a Central Agent for or Director of the Archæological Survey of India:—

Despatch from Secretary of State,		No. 4 of 1870,	dated	11th January.
„ to	„	No. 84 „	„	29th July.
Telegram from	„		„	15th October 1870.
„ to	„		„	1st November „
Despatch from	„	No. 111 „	„	24th November.

RESOLUTION.—In accordance with instructions received from the Secretary of State, measures were initiated in 1867-68 for the conservation of old architectural structures, and for the exploration and systematic record of the numerous valuable and interesting memorials of the ancient civilization of India that occur in so many parts of the country. As an experimental arrangement, four separate parties were organized for Madras, Bombay, Bengal, and the Upper Provinces for taking casts and photographs of all important ancient buildings, the Department of Science and Art in London having undertaken to defray a portion of the expenses that might be incurred in securing authentic descriptions, as well as casts and photographs of "the finest monuments of Indian Art."

2. In his despatch dated the 11th January 1870, reviewing the proceedings taken in this matter by the Government of India since the commencement of the operations, and offering certain suggestions in regard to the further prosecution of the work, the Secretary of State strongly urged the necessity of directing the researches in a somewhat more systematic and deliberate manner than had been attempted at the outset, and of concentrating the supervision of the entire system in one Department, instead of leaving it, without control, to the management of different Chiefs under different Local Governments. The Governor General in Council entirely concurred in the views expressed by the Secretary of State as to the steps that should be taken for the conduct of future researches. But after mature consideration, His Excellency in Council came to the conclusion that it would be impossible to attain the desired object without a Central Establishment to collect the results of former investigations, and to direct and systematize the various efforts and enquiries made by local bodies and private persons, as well as by Government itself.

3. In communicating the above opinion to the Duke of Argyll, it was stated that there was no one so well qualified for superintending the operations as Major General Cunningham, then in England; and that, if that gentleman would accept the post of Central Agent or Director for a few years, it would give an impulse to the study of archæology, and make the future working of the scheme comparatively easy.

4. Major General Cunningham has accepted the offer made by the Secretary of State, and has now assumed charge of the appointment of Director General of the Archæological Survey of India. The Governor General in Council, therefore, considers this a fitting time for deciding on some fixed and definite system of archæological research, which, being commenced on now, may be steadily prosecuted, year by year, in such method as is likely to be productive of the most useful results.

5. Although much has already been done by previous enquirers, still more yet remains to be accomplished, for the efforts of private individuals which are entirely dependent on opportunity and inclination are necessarily unconnected and desultory. What is now required is a complete search over the whole country, and a systematic record and description of all architectural and other remains that are remarkable either for their antiquity, or their beauty, or their historical interest.

6. To carry out these views, General Cunningham's attention should be directed to two principal objects,—*first*, to the preparation of a brief summary of the labours of former enquirers, and of the results which have already been obtained. Much valuable information exists in the researches and journals of the different Asiatic Societies; but it is so scattered over several hundred volumes, many of which are rare and expensive, that it is now practically accessible only in large public libraries. A brief record of what has already been done would save present enquirers the loss of much precious time in the measurements and description of many of the finest monuments in India. *Secondly*, to the preparation of a general scheme of systematic enquiry for the guidance of a staff of assistants in present and future researches. The scheme should indicate what has already been accomplished, and what still remains to be done. It should give clear and detailed instructions as to the nature and amount of information, as well as to the style of illustration required for all known remains. It should also lay down the order in which these researches should be followed up, by forming into different compact groups all the places to be visited, so that as little time as possible should be lost in travelling.

7. A report of each year's proceedings should be drawn up by General Cunningham, and submitted before the commencement of the next year's operations. This report need not be

accompanied by any detailed drawings or illustrations, but it should indicate clearly the nature and amount of work done during the year, and should state generally the value and importance of the information acquired. The collation and arrangement of the materials contained in these annual reports, with the results obtained by former or independent enquirers, will form another branch of General Cunningham's duties. This work cannot be begun for some time, but the object should be kept steadily in view. It is, therefore, desirable that the efforts of some of the assistants should at once be directed to the completion of our knowledge of the older remains of India, so that the Archæological Survey may be able to publish a volume of Buddhist and other antiquities at an early date.

8. General Cunningham should now be desired to submit, with the least possible delay, a statement of the establishment which he proposes to entertain, together with a careful estimate of its probable cost, and of all other expenses likely to be incurred, *e. g.*, for photographs, casts, excavations, &c., in connection with the survey. This statement should include General Cunningham's own salary and expenses of every kind to be incurred on account of the Department, and should be divided into two parts— the former referring to the current official year, 1870-71, and the latter to 1871-72. As regards the establishment to be entertained, although the services of one or more European assistants may prove indispensable, His Excellency desires that, so far as possible, intelligent Natives may be employed in, and trained to, the work of photographing, measuring, and surveying buildings, directing excavations and the like; while as regards decyphering inscriptions, it seems probable that Natives may be found better qualified to do this work than any European, whose services could be at present secured for such employment in the Department.

ORDERED, that a copy of the above Resolution be forwarded to Major General Cunningham for information and guidance.

Ordered also, that a copy of the above Resolution be forwarded to the Financial Department for information.

The 3rd February 1871.

No. 652.—Mr. R. H. Clifford, C. S., having produced the necessary medical certificate, has been granted, by Her Majesty's Secretary of State for India, an extension of leave for six months.

The 4th February 1871.

No. 690.—Privilege leave of absence for two months has been granted to Mr. T. H. Turner, Assistant Curator, Geological Museum, with effect from the 1st instant, or from the date on which he may avail himself of it.

The 7th February 1871.

No. 731.—In exercise of the powers conferred by Act X of 1841, Sections 2 and 3, the following ports in British Burmah are hereby declared Registering Ports under the provisions of the said Act, *viz.*:—

Kyouk Phyoo, Bassein, Tavoy, and Mergui,

and the under-mentioned Officers are appointed ex-officio Registrars of Shipping at these ports respectively, *viz.*:—

At Kyouk Phyoo, the Deputy Commissioner of Ramree.
„ Bassein, the Collector of Customs.
„ Tavoy, the Deputy Commissioner of Tavoy.
„ Mergui, the Deputy Commissioner of Mergui.

The 8th February 1871.

No. 751.—The services of Mr. W. M. Souttar, M. A., Officiating Under Secretary to the Government of India, in the Home Department, are replaced at the disposal of the Government of Bengal.

No. 754.—Mr. W. H. Verner has been appointed to officiate as Under Secretary to the Government of India, in the Home Department, during the absence on leave of Mr. J. Geoghegan, or until further orders.

Mr. Verner assumed charge of the duties of his office on the forenoon of the 4th instant.

The 10th February 1871.

No. 800.—The Governor General in Council is pleased to permit Mr. Charles Horne to resign the Civil Service from the 17th August 1870.

No. 803.—The under-mentioned gentleman has been nominated by the Governor General in Council, under Section 5 of Act XVII of 1866, to be a Trustee of the Indian Museum, to fill the vacancy temporarily caused by the appointment of the Hon'ble John Paxton Norman as Officiating Chief Justice of the High Court of Judicature at Fort William in Bengal, *viz.*:—

Baboo Joteendro Mohun Tagore.

No. 806.—His Excellency the Governor General in Council has been pleased to confirm the following rules made by the Lieutenant Governor of the North-Western Provinces in the exercise of the power conferred on him by Act VIII of 1870 (for the prevention of the murder of female infants) and of every other power enabling him in this behalf :—

1. A census shall be taken of the whole adult and non-adult population of the proclaimed clans, tribes or families in the proclaimed tracts or villages.

2. The census shall be made by the Collector who will employ Putwarrees, Bukshees of Chowkeedars, Abkaree Mohurirs, &c., &c., under the superintendence of Peshkars and Tehsildars controlled by Covenanted and Uncovenanted Officers. It will be conducted ordinarily during the cold season, when District Officers on tour will be able to exercise a thorough supervision over the subordinates employed in making the enumeration.

3. The annexed Form (A) shall be uniformly adopted for such census.

4. Copies of the Census Returns, when finally tested, shall be kept at the Tehsil, at the Police Station, and at the Office of the District Superintendent of Police. There shall be a separate return for each village, and these village returns shall be bound up according to Pergunnahs for deposit in the Tehsils, and, according to Police circles of jurisdiction, for deposit at the Police Stations.

5. This census shall be repeated at periods not less than one year, and not exceeding three years.

6. The heads of families in proclaimed tracts or classes shall report all deaths, births, and marriages to the chowkeedar.

7. All head-men of proclaimed villages, or of villages in which proclaimed clans reside, shall be bound to assist in enforcing any rules made for any of the following purposes :—

   For making and maintaining registers of births, marriages, and deaths occurring in the proclaimed District, or in or among the proclaimed class, family or persons ; and for making, from time to time, a census of such persons, or of any other persons residing within such District.

   For prescribing how and by whom information shall be given to the proper officers of all births, marriages and deaths occurring or about to occur, in such District, or in or among such class, family or persons.

8. Chowkeedars of proclaimed villages or clans shall report at the Police Station all births, deaths, marriages, arrivals and removals occurring in the proclaimed families or clans. In the event of the child born being a girl, the officer in charge of the Police Station, or an officer of a grade not lower than Head Constable shall proceed as soon as possible after the birth to the village, shall call for and see the child and warn the father not to neglect it. The inspection shall be repeated as opportunity may occur.

9. When a pregnant female belonging to a proclaimed family is removed from the village, the chowkeedar shall at once give intimation at the Police Station of her removal, and the place to which she has been removed.

10. When a pregnant woman is brought into a proclaimed village, the chowkeedar will be bound to inform the Police of her arrival, and of the place from which she came.

11. The chowkeedar shall also report at the Police Station all pregnancies in proclaimed villages or families where the percentage of girls to the non-adult population is under twenty-five.

12. The following events shall be reported by the chowkeedar immediately :—

    (*a.*)—Births of female children.

    (*b.*)—Deaths of female children under six months of age.

    (*c.*)—Removals and arrivals of pregnant females, other deaths, arrivals and removals, and all pregnancies* and marriages, shall be reported at the ordinary visit of the chowkeedar to the Police Station.

    * When required by Rule 11 to be reported.

13. In proclaimed villages the chowkeedar must not be either a relation, connection, or of the same caste as any of the proclaimed families.

14. When the crime is so prevalent, and the number of the proclaimed villages so great, that the ordinary establishment of the District cannot cope successfully with it, an Officer, with the powers of an Inspector of Police, for carrying out measures for prevention and detection, may, with the sanction of the Local Government, be appointed for a District, or a certain portion of a District, as circumstances may direct.

15. Extra Police, under Act V. of 1861, shall not be imposed except on proof of determined persistence in the crime, or systematic disregard of the rules, and

only then on the special report of the District Officers, submitted through the usual authorities, and sanctioned by the Local Goverment.

16. The Officer in charge of a Police Station shall be required to go to the spot and make inquiries in case of death or other suspicious occurrence; to supervise the Mohurir and see that his registers are accurately kept, and the necessary returns submitted; and to take every opportunity of checking the information given at the Police Station by local inquiry in person. He should also periodically visit the proclaimed villages and inspect the children. He shall report at once any event of importance which may occur in his circle.

17. The duties of the special Inspector will be those ordinarily performed by the Police.

18. A register of midwives in proclaimed villages shall be kept at the Police Station.

19. Registered midwives shall not be retained in Government employ, but Magistrates and District Superintendents of Police will report cases in which they consider rewards should be given to them.

20. The midwife shall report immediately to the chowkeedar the fact of a female child's birth in a proclaimed family, and, in case of its death prior to the completion of her services, the fact of death.

21. All expenses incurred in working the system sanctioned by Act VIII. of 1870 shall be borne by the proclaimed clans and families, and shall be recoverable as arrears of land revenue, provided that, when the percentage of girls in any proclaimed village or clan exceeds forty, it shall at once be exempted from any share in such expenses.

22. Each District shall bear its own expenses. The Magistrate shall first submit an estimate of expenditure likely to be incurred in his District, with a list of villages (with the number of heads of families in each) which he considers should be called upon to contribute. On receiving the Government sanction, he shall then proceed to distribute the total expenditure amongst the different villages in proportion to the number of heads of families in each, and these heads of families shall re-distribute according to village custom. If no custom exists, or if the heads of families refuse to apportion the expenses amongst themselves, the Magistrate shall do so by number of heads of families. The cost of extra Police shall be borne by the villages on which they have been quartered.

23. In all proclaimed villages, where the proportion of girls to the non-adult population is under 25 per cent., the midwife shall report, through the chowkeedar, every pregnancy among the proclaimed families at some period prior to the birth. When the fact of pregnancy is marked by any ceremony, the report shall be concomitant with that ceremony. If, after proclamation, the proportion of girls does not rise to more than 25 per cent., the Lieutenant-Governor may direct that every head of a proclaimed family shall be personally bound to report every pregnancy at some period before the seventh month.

24. Pregnancies need not be reported in those proclaimed tracts or villages where the proportion of girls to the child population is above 25 per cent.

25. A register of pregnancies in the Form (B) hereto annexed shall be kept up for all villages in which they are directed to be reported. No abstracts from these registers will be submitted.

26. A register of births, deaths, marriages, arrivals and removals occurring in the proclaimed families or clans shall be kept up for each proclaimed village, at the Police Station to which it belongs, in the Form (C) attached.

27. Abstracts from these registers shall be prepared quarterly by the Police Officer in charge of them, and shall be submitted by the Officer in charge of the Police Station to the District Superintendent of Police in the Form (D) annexed.

28. The District Superintendent of Police shall have the abstracts required under Rule 27 collated in his Office, and shall submit the annual results through the Magistrate, Commissioner of Division and Inspector General of Police, for the information of Government.

29. If, on the occasion of a fresh census, it should appear to the Magistrate that any village or clan had reformed, he should report the circumstance to the Local Government, recommending its removal from the proclaimed list, and await orders.

30. Any percentage of girls to the child population exceeding forty should ordinarily, but not necessarily, be the ground for recommending removal from the proclaimed list.

FORM A.

Village.	Caste.	Name of head of house.	Names of Men.		Names of Women.		Names of Boys born since the Mutiny.		Names of Girls born since the Mutiny.		Remarks.
			Married.	Single.	Married.	Single.	Married.	Single.	Married.	Single.	

FORM B.

Village.	Name of husband, guardian, or protector of pregnant woman.	Date of report of pregnancy.	Date of expected birth of child.	Date of actual birth.	Abortive birth.	Birth of		Remarks.
						Boy.	Girl.	

FORM C.

Date.	Births.			Deaths.							Marriages.		Removals and Arrivals.	Remarks.
					Males.			Females.						
						Age.			Age.					
	Father's name and caste.	Males.	Females.	Father's name and caste.	Name.	Under one year.	Above one year.	Name.	Under one year.	Above one year.	Father's name, residence and caste.	Father-in-law's name, residence, and caste.	Name of head of family, and caste.	

FORM D.

of Mouzahwar Register of Proclaimed Villages in Thannah , *for the Quarter* 187

	Number of Children born in Quarter.		Number of Children died in Quarter.				Number of Children married in Quarter.		Remarks.
			Male.		Female.				
	Male.	Female.	Under one year.	Above one year.	Under one year.	Above one year.	Male.	Female.	

JUDICIAL.

The 3rd February 1871.

No. 138.—The services of Major A. G. Duff, Deputy Commissioner of the 3rd Grade and Magistrate of the Town of Rangoon, British Burmah, are replaced at the disposal of the Foreign Department.

No. 141.—*Appointment.*—Captain R. C. Evanson, Cantonment Magistrate of Rangoon to officiate as Magistrate of the Town of Rangoon, in addition to his own duties, with effect from the forenoon of the 21st December 1870.

The 8th February 1871.

No. 161.—*Appointment.*—The Governor General in Council is pleased to confirm the appointment made by the Hon'ble the Officiating Chief Justice of Mr. W. M. Souttar, M. A., to officiate as Registrar of the High Court at Fort William in Bengal, in its Appellate Jurisdiction, during the absence on deputation of Mr. F. B. Peacock, or until further orders.

The 10th February 1871.

No. 192.—Captain F. Currie is appointed temporarily as City Magistrate of Lucknow.

POLICE.

The 10th February 1871.

No. 81.—*Appointment.*—Mr. E. A. Mumford, Head Quarters Inspector, Roy Bareilly District Police, to officiate temporarily as District Superintendent of Police, Fyzabad.

GEOGRAPHICAL.

The 3rd February 1871.

No. 47.—Captain W. F. Badgley, Bengal Staff Corps, Assistant Superintendent, Topographical Survey Department, reported his return from furlough on the 20th ultimo.

ECCLESIASTICAL.

The 10th February 1871.

No. 52.—The following list of Chaplains belonging to the Bengal Establishment, absent on furlough or special leave on 31st December 1870, is published for general information :—

No.	Names.	Rank.	Date of commencement of furlough or special leave.	Date of expiry of furlough or special leave.
1	Revd. M R. Burge ...	Senior Chaplain	September 14, 1869 ...	September 13, 1871.
2	„ G. Lovely	„ ...	January 20, „ ...	January 19, „
3	„ W. C. Bromehead ...	„ ...	December 20, „ ...	December 19, „
4	„ J. Cave-Browne ...	„ ...	February 1, 1870 ...	January 31, „
5	„ J R. Baldwin ..	„ ...		
6	„ C. W. Cahusac ...	„ ...	January 25, „ ...	„ 24, „
7	„ A. W. Irwin ...	„ ...	May 1, „ ...	October 1, „
8	„ A. Horsburgh ...	„ ...	February 20, 1869 ...	February 19, „
9	„ W. C. Bell	Junior Chaplain	November 1868 ...	November 1870.
10	„ W [illegible]erst	„ ...	October 18, 1869 ...	October 17, 1871.
11	„ J.	„ ...	April 15, „ ...	April 14, „
12	„ J. ..	„ ...	February 4, 1870 ...	February 4, 1872.
13	„ J. ...	„ ...	March 19, „ ...	November 18, 1871.

Sp[illegible]	... ...	*Nil*
Total	... ...	13
Sanctioned	in the Bengal Presidency ...	90
Percentage o[illegible]	... ...	14·44

ALLAN HUME,
Offg. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Fort William, the 10th February 1871.

No. 22*J.*—In accordance with the provisions of Section 3 of Act II of 1869, His Excellency the Viceroy and Governor General of India in Council is pleased to invest Major Clement Mead, Bengal Staff Corps, Superintending Engineer of His Highness the Nizam's State Railway, with the powers of a Justice of the Peace for the whole of British India.

REVENUE.

The 10th February 1871.

No. 29*R.*—Under the provisions of Act XII of 1868, His Excellency the Viceroy and Governor General in Council is pleased from this date to suspend the operation of Section 17 of Act XI of 1841 (for consolidating and amending the regulations concerning Military Courts of Requests for Native Officers and Soldiers in the service of the East India Company) in the Cantonment of Morar.

MILITARY.

The 7th February 1871.

No. 25*M.*—*Appointment.*—Lieutenant M. G. Gerard, Officiating 1st Squadron Subaltern of the 2nd Regiment of the Central India Horse, is appointed 2nd Squadron Subaltern of that Regiment.

POLITICAL.

The 10th February 1871.

No. 299*P.*—The following Despatch from Her Majesty's Secretary of State for India is published for general information:—

POLITICAL. INDIA OFFICE;

No. 2. *London, 5th January* 1871.

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—I have received with the deepest regret the telegraphic intelligence of the melancholy death by an accident of Major General Sir Henry Marion Durand, K. C. S. I., C. B., Lieutenant Governor of the Punjab.

2. By this calamity the Government of India at home and abroad has been deprived of the services of one of its best Officers whilst in the performance of his public duties at a time when he had just entered on a new career of utility for which he was eminently fitted.

3. Having entered the Indian Army in one of the scientific branches of the service, he distinguished himself at an early period by his gallantry in the field, and subsequently by his ability and independence of character in different high civil and political appointments, and as a Member of the Supreme Government won for himself the confidence of successive Governors General, until he was selected by your Excellency to fill the high office in which his distinguished career has been so suddenly brought to a close.

4. The life of such a man is an example to the Service, and Her Majesty's Government deeply deplores his death.

I have, &c.,

ARGYLL.

GENERAL.

The 7th February 1871.

No. 229*G.*—*Appointment.*—His Excellency the Viceroy and Governor General in Council is pleased to appoint Dr. T. F. Mullen, of the Bengal Medical Establishment and in medical charge of the Meywar Bheel Corps, to be in medical charge of the Ulwur Political Agency.

No. 232*G.*—*Promotions.*—His Excellency the Viceroy and Governor General in Council has been pleased to sanction the following temporary promotions in the Commission of British Burmah:—

Mr. C. D. C. Lloyd, Assistant Commissioner of the 3rd Grade, to officiate as Assistant Commissioner of the 2nd Grade, with effect from March the 4th, 1870, in the room of Mr. D. F. Lonsdale, who has proceeded on leave of absence on medical certificate.

Captain C. H. A. Gowan, Assistant Commissioner of the 3rd Grade, to officiate as Assistant Commissioner of the 2nd Grade, with effect from March the 4th, 1870, in the room of Mr. R. F. St. A. St. John, who has been appointed to officiate as Superintendent of the Hill Tribes in Northern Arrakan.

Mr. C. Duke, Assistant Commissioner of the 3rd Grade, to officiate as Assistant Commissioner of the 2nd Grade, with effect from August the 4th, 1870, in the room of Mr. H. Buckle, who has reverted to his substantive appointment in the 3rd Grade.

The Notifications in this Department, No. 1608, dated 2nd September 1870, and No. 1808, dated 5th October 1870, are hereby cancelled.

No. 236 *G.*—*Leave.*—Dr. R. Brown. Political Agent at Munnipore, is allowed preparatory leave for six weeks, from 1st March 1871, or such date as he may avail himself of the same, to enable him to proceed to Europe on furlough.

No. 240 *G.*—*Appointments.*—Captain Charles Wodehouse, Officiating 2nd Assistant to the Resident at Hyderabad, is appointed to officiate as Cantonment Magistrate and Judge of the Court of Small Causes at Secunderabad, *vice* Colonel Jones, who has proceeded on furlough to Europe.

Captain Wodehouse assumed charge of the above offices on the forenoon of the 24th December 1870.

Captain R. Bullock, Assistant Commissioner of the 2nd Class in the Hyderabad Assigned Districts, is appointed to officiate as 2nd Assistant to the Resident at Hyderabad till Captain G. H. Trevor's return from furlough, or until further orders.

No. 242 *G.*—*Promotion.*—Captain W. Vertue, Assistant Commissioner of the 3rd Class in the Central Provinces, to officiate as an Assistant Commissioner of the 2nd Class, with effect from the 30th September 1870.

The 10*th February* 1871.

No. 264 *G.*—*Appointment.*—Major General W. F. Nuthall, of the Bengal Army, is appointed to officiate as Political Agent at Munnipore in the room of Dr. R. Brown, who is about to proceed on leave to Europe.

No. 267 *G.*—*Appointment.*—Lieutenant E. L. Durand, of the Bengal Staff Corps, to officiate as Assistant to the Agent of the Governor General in Rajpootana.

Lieutenant Durand to do special duty in the Foreign Department till further orders.

Lieutenant Durand entered on his duty on the 7th February 1871.

No. 270 *G.*—*Appointment.*—Mr. C. R. Coles, Political Assistant in Bundlecund, is appointed to officiate as Cantonment Magistrate at Mhow, during the absence, on furlough, of Major Lester, or until further orders.

No. 273 *G.*—*Leave.*—Captain C. A. Baylay, Assistant to the Agent of the Governor General in Rajpootana, Magistrate at Aboo, and Assistant to the General Superintendent for the suppression of Thuggee and Dacoitee in Lower Rajpootana, is allowed thirty days' preparatory leave from 15th February 1871, to enable him to appear before a Medical Board in Bombay.

No. 275 *G.*—*Promotions.*—His Excellency the Viceroy and Governor General in Council is pleased to sanction the following temporary promotions in the Commission of the Central Provinces, with effect from June the 22nd last:—

To officiate as Deputy Commissioner of the 1*st Class.*

Major J. C. Wood, Deputy Commissioner of the 2nd Class.

To officiate as Deputy Commissioners of the 2*nd Class.*

Major C. L. R. Glasfurd, Deputy Commissioner of the 3rd Class, and Lieutenan Colonel J. Ashburner.

To officiate as Deputy Commissioners of the 3*rd Class.*

Captain C. H. Grace, Deputy Commissioner of the 4th Class, Mr. H. Read, and Captain J. L. Lock.

To officiate as Assistant Commissioner of the 1*st Class.*

Captain C. H. Plowden, Assistant Commissioner of the 2nd Class.

To officiate as Assistant Commissioners of the 2nd Class.

Lieutenant J. A. Temple, Assistant Commissioner of the 3rd Class, Mr. G. J. Nicholls, C. S., and Captain E. A. Pemberton.

Captains E. W. C. H. Miller, T. W. Hogg, and Mr. L. Neill, Officiating Assistant Commissioners of the 2nd Class, will revert to their substantive appointments of Assistant Commissioners of the 3rd Class.

No. 284*G.*—*Appointments.*—His Excellency the Viceroy and Governor General in Council is pleased to make the following appointments :—

Captain G. A. Strover, Assistant Political Agent at Bhamo, to officiate as Political Agent at Mandalay, during Major McMahon's absence on leave, or until further orders.

Captain Horace R. Spearman, Assistant Commissioner of the 1st Grade in British Burmah, to officiate as Assistant Political Agent at Bhamo, during Captain Strover's absence on deputation, or until further orders.

C. U. AITCHISON,
Secretary to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.

Fort William, the 8th February 1871.

No. 699.—Mr. E. F. Harrison, Comptroller General and Head Commissioner of the Department of Issue of Government Paper Currency, is allowed the usual subsidiary leave in addition to the furlough granted to him in the Notification of the Home Department, No. 460, dated the 26th ultimo.

The following appointments have been sanctioned for the period of Mr. Harrison's absence, or until further orders :—

Mr. H. D. Sandeman to officiate as Comptroller General and Head Commissioner of the Department of Issue of Government Paper Currency, and as a Government Director of the Bank of Bengal.

Mr. H. A. Mangles to officiate as Accountant General, Bengal.

„ W. Clark to officiate as Deputy Accountant General, Bengal.

„ J. Mackey to officiate as Deputy Accountant General, Punjab.

The 9th February 1871.

No. 706.—Mr. R. A. Fink was relieved of his duties as Assistant to the Comptroller General on the afternoon of the 27th ultimo.

The 10th February 1871.

No. 886.—Read the following Despatch from the Right Hon'ble the Secretary of State for India :—

FINANCIAL. INDIA OFFICE;
No. 2. *London, the 5th January* 1871.

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—I have to acquaint you that the rate of exchange for the adjustment of financial transactions between the Imperial and Indian Governments for the year 1871-72 has been fixed, with the concurrence of the Lords Commissioners of the Treasury, at one shilling and eleven pence (1*s.* 11*d.*) the rupee.

2. You will direct the same rate to be observed in that year in respect of Officers' family remittances and effects.

I have, &c.,
ARGYLL.

ORDERED, that the above Despatch be published in the *Gazette of India* for general information.

LEAVE AND ALLOWANCES.

The 8th February 1871.

No. 780.—The Rules on the subject of leave to Covenanted Civil Servants are republished in the form of a Code.

2. The Rules printed in large type are those which, superseding all previous rules, came into force on 1st July 1868. The verbal corrections which have from time to time been made in these Rules are embodied in the form in which they are now published.

3. These large-type Rules have the sanction of the Secretary of State for India, and they apply to all Covenanted Civil Servants, except—

(1)—Members of the Council of the Governor General;
(2)—Members of the Council of the Governor of Madras;
(3)—Members of the Council of the Governor of Bombay;
(4)—Judges of any High Court.

4. The Constructions and Subsidiary Rules printed in smaller type are the Notifications and orders by the Governor General in Council, which have from time to time been promulgated. They are arranged under the sections of the Leave Rules to which they refer. Future Rulings will be notified in the form of corrections and additions to this Code.

5. By this Notification, *all* previous notifications and orders on the subject of leave (including leave allowances, joining time, and last-pay certificate) to Covenanted Civil Servants, are superseded.

The following is a list of some of these :—

Financial Department Orders.

No. 2749, dated 24th September 1867.
" 533, " 16th June 1868.
" 1290, " 31st July 1868.
" 2003, " 20th August 1868.
" 2865, " 6th October 1868.
" 2975, " 13th October 1868.
" 3354, " 29th October 1868.
" 3286, " 31st October 1868.
" 3477, " 5th November 1868.
" 3408, " 6th November 1868.
" 3728, " 21st December 1868.
" 3805, " 29th December 1868.
" 47, " 4th January 1869.
" 28, " 5th January 1869.
" 768, " 30th January 1869.
" 832, " 3rd February 1869.
" 835, " 4th February 1869.
" 908, " 7th February 1869.
No. 1092, dated 18th February 1869.
" 1689, " 25th March 1869.
" 46, " 17th April 1869.
" 162, " 22nd April 1869.
" 1900, " 13th July 1869.
" 2052, " 16th July 1869.
" 2236, " 26th July 1869.
" 2169, " 10th August 1869.
" 2315, " 16th November 1869.
" 2657, " 23rd November 1869.
" 3056, " 8th December 1869.
" 3061, " 9th December 1869.
" 3263, " 15th December 1869.
" 187, " 29th April 1870.
" 1329, " 17th June 1870.
" 2136, " 21st July 1870, para. 1, but not para. 2.
" 3924, " 21st December 1870.

6. Many of the notifications collected in this Code apply to other services besides the Covenanted Civil Service. These notifications also are abolished, and they will in future be quoted only as part of this Code, where the extent of their application is in each case noted. The following is a list of the notifications so abolished :—

Financial Department Orders.

No. 2923, dated 26th May 1868.
" 1728, " 11th August 1868.
" 2971, " 19th October 1868.
" 3129, " 8th December 1868.
" 3571, " 15th December 1868.
" 3810, " 31st December 1868.
" 160, " 7th January 1869.
" 403, " 18th January 1869.
" 1480, " 12th March 1869.
" 1925, " 31st March 1869.
" 101, " 24th April 1869.
" 409, " 7th May 1869.
" 743, " 25th May 1869.
" 1718, " 30th June 1869.
" 1913, " 16th July 1869.
" 2053, " 16th July 1869.
" 3084, " 3rd September 1869.
" 3349, " 10th September 1869.
No. 3538, dated 20th September 1869.
" 3904, " 11th October 1869.
" 379, " 18th January 1870.
" 901, " 3rd February 1870.
" 900, " 7th February 1870.
" 1660, " 8th March 1870.
" 1814, " 14th March 1870.
" 2352, " 2nd April 1870.
" 2378, " 4th April 1870.
" 2449, " 8th April 1870.
" 246, " 5th May 1870.
" 891, " 2nd June 1870.
" 1603, " 29th June 1870.
" 2490, " 3rd August 1870.
" 4439, " 26th October 1870.
" 3508, " 30th November 1870.
" 456, " 27th January 1871.

7. The following is a list of the modifications which the present Code effects in the Rules as they at present stand:—

Section VII. Proviso.—The minimum furlough allowance has been, with the sanction of the Secretary of State, raised from £300 to £500, or full salary if less.

Section VIII. Rule 4.—An erroneous construction (Notification 162, dated 22nd April 1869) has been cancelled.

Section XVIII.—The construction appended is new.

Section XXI. Rule 1.—The power of exemption extends only to the penalty of loss of appointment.

CHAPTER VII. *Rule* 3.—Previously this was the case only when the examination was successfully passed; the new reading is intended to have retrospective effect.

COVENANTED CIVIL SERVICE LEAVE CODE.

ARRANGEMENT OF CHAPTERS.

I.—Definitions.
II.—Conditions on which furlough may be taken.
III.—Subsidiary leave.
IV.—Applications for furlough.
V.—Qualifications for pension.
VI.—Privilege leave.
VII.—Examination leave.
VIII.—Special leave.
IX.—Change and continuation of leave.
X.—Payment of leave allowances.
XI.—Joining time.
XII.—Last-pay certificate.
XIII.—Return to duty.
XIV.—Provisions respecting the rules previously in force.

CHAPTER I.

Definitions.

Section I.—In the following Rules—

"Actual Service" includes the period during which an officer is on duty, also periods spent on privilege and subsidiary leave, and periods during which an officer, not on leave, may be out of employ on subsistence allowance in India.

CONSTRUCTIONS AND SUBSIDIARY RULES.

1. "Actual Service" also includes leave within the limits of the late East India Company's charter reckoned as service and residence under the rules in force before the 8th June 1855; also leave on urgent private affairs reckoned as service and residence under former Rules.

2. "Actual Service" also includes "Examination Leave" taken under CHAPTER VII, and not exceeding in the aggregate 12 months.

3. Leave without allowances, and junior furlough taken under medical certificate under the Rules in force before those of 1855, are neither to be credited as actual service, nor debited as furlough taken. *(Vide Sections II and III).*

"Extraordinary Leave" means any leave granted otherwise than under these Rules.

"Long Extraordinary Leave" means Extraordinary Leave extending beyond a period of three months.

"Long Furlough" means Furlough extending beyond a period of three months.

"Salary" includes acting allowances.

CONSTRUCTIONS AND SUBSIDIARY RULES.

4. The word "pay" as used in this Code signifies substantive pay; but it includes also the subsistence allowance drawn by an officer who has an officiating, but no substantive, appointment.

5. "Salary" is the sum of pay and acting allowance. It does not include house-rent, tentage, or travelling allowances, whether daily, monthly, or annual.

The rule for the exclusion of these allowances is a general one.

6. Salary does not include "local allowances," which are given in full to the officer performing the duty in respect of which they are given, no part being allowed to an absentee.

This construction applies generally.

An officer's "Station" means that station to which he stands appointed. or such other place as the Government to which he is subordinate may determine,

CHAPTER II.

Conditions on which furlough may be taken.

Section II.—The maximum period of furlough which can be granted to any officer during the whole period of his service, is limited to six years.

Section III.—Subject to the above limit, furlough shall be placed to the credit of each officer at the proportional rate of one year's furlough for every four years of actual service.

CONSTRUCTION.—An officer, who has taken leave on medical certificate under Leave Rules prior to those of 1868, shall not, for the purpose of this *Section*, be debited in his furlough account with such leave, up to the limit of one year. All such leave shall, however, be included in the maximum amount of six years fixed by *Section II.*

Illustration.—A has completed an actual service of 21 years 2 months and 10 days. He has had 15 months' sick leave under old Rules and 3 years' furlough. Under *Section III* A has earned by his actual service 5 years 3 months and 17 days' furlough. Against this must be debited 3 years' furlough and 3 months of the 15 months' sick leave, leaving at A's credit 2 years and 17 days' furlough. But as this, added to the 3 years' furlough and 15 months' sick leave already taken, would exceed the aggregate of 6 years by 3 months and 17 days, the excess must be deducted, leaving at A's credit 1 year and 9 months' furlough.

In this illustration sick leave does not include leave within Indian limits, under the Rules of May 1843, which has been declared (by *Section I, Construction* 1) to be actual service.

Section IV.—No furlough shall be taken before the completion of eight years' actual service, except under *Section VIII.*

Section V.—Furlough shall not be repeated until three years from the date of the last return from long extraordinary leave, or long furlough, except under *Section VIII.* Leave taken under CHAPTERS VI and VIII, but no other leave, shall be reckoned as part of the said three years.

SUBSIDIARY RULE.—Examination leave taken under CHAPTER VII (not exceeding 12 months in the aggregate) shall be reckoned as part of the said three years.

Section VI.—The maximum term of furlough to be taken at any one time shall be two years.

Section VII.—Except as hereinafter provided, an officer when on furlough shall retain a lien on his substantive appointment or on an appointment of similar character, and not less salary, and he shall be granted allowances at the rate of 50 per cent. of his average salary for the previous three years, or for the period which has elapsed since his last return from long furlough, or long extraordinary leave if that period be less than three years.

In calculating such average, the time spent and the allowances drawn under any leave, excepting privilege leave under CHAPTER VI, shall be omitted.

CONSTRUCTIONS AND SUBSIDIARY RULES.

1. In calculating such average, time spent (not exceeding 12 months in the aggregate) and allowances drawn on "Examination Leave" taken under CHAPTER VII shall not be omitted.

2. The three years referred to in this *Section* are the three years immediately preceding the date on which the officer taking leave makes over charge of his office whether his appointments during that period have been substantive or acting.

This rule applies also to the case of Military Officers in Civil employ.

3. A period spent without leave and without allowances (as for example when an officer overstays privilege leave or joining-time) is to be omitted from the three years on which the calculation of average salary is to be made under this *Section*. When any period is thus omitted, the calculation of average salary should be made on the allowances drawn during the remainder of the three years.

4. An officer retains no lien on an acting appointment during absence on any other leave than "Privilege" or "Examination Leave."

5. An officer has no claim to promotion while absent on furlough: but there is no objection to such promotion.

This rule applies generally.

6. If an officer's substantive appointment is changed while he is absent acting in another appointment, it is not necessary that he should join his new substantive appointment in order to obtain a lien upon it.

This rule applies to all officers in Civil employ.

7. The allowances fixed by this *Section* are granted whether the officer has a substantive appointment or not.

Proviso.—Provided that no officer on furlough shall draw more than £1,000 or less than £500 per annum, unless his salary is less than £500, in which case he shall draw an allowance equal to his salary.

Note.—The limits of furlough allowance originally stood at £1,200 and £300 with an option (Section XXX) of accepting as limits £1,000 and £500.

From 7th August 1869 the £1,200 was reduced to £1,000, and the option was abolished. The result of these orders is that for furloughs taken on or before 7th August 1869 (but not for extensions of them commencing after that date), the limits are £1,200 and £500.

The minimum which after these orders stood at £300 is now raised to £500, or full salary if less than £500.

Section VIII.—Under medical certificate—

(a).—Furlough may be taken on the above-mentioned conditions, without reference to the amount at credit under *Section III.*

(b).—Furlough for a period not exceeding one year may be taken, even if less than three years have elapsed since the last return from long extraordinary leave or long furlough. When on furlough under this clause, an officer will not retain a lien on his appointment, and will be entitled only to subsistence allowance, unless he has completed six months' actual service since his last return from long extraordinary leave or long furlough, and there remain some leave to his credit under *Section III*, in which case the officer will retain a lien on his appointment, and will draw allowances as calculated under *Section VII*, until that credit be exhausted, but in no case for a period exceeding one year.

(*c.*)—Furlough taken without medical certificate, or under clause (*a*) of this *Section*, may be extended beyond two years for a period not exceeding one year. When on furlough under this clause, an officer will not retain a lien on his appointment, and will be entitled only to subsistence allowance.

(For form of medical certificate, see Appendix A.)

CONSTRUCTIONS AND SUBSIDIARY RULES.

1. An officer who takes furlough under Clause (*b*) without retaining a lien on his appointment, vacates his office from the date on which he makes over charge of its duties.

2. If the subsistence allowance admissible under Clauses (*b*) and (*c*), exceeds the furlough allowance admissible under *Section VII*, the latter allowance only shall be drawn under this *Section*.

3. The following are the rates of subsistence allowance for Covenanted Civil Servants throughout India:—

To officers of twelve or more years' standing	Rs. 400 per mensem.
To officers of more than eight, but less than twelve years' standing	„ 320 „
To officers of not more than eight years' standing	„ 250 „

4. The standing of an officer for subsistence allowance is the period of his actual residence in India. So far as regards standing for subsistence allowance, time not exceeding two years, which after the age of seventeen years was *bonâ fide* spent in the regular course of education at Haileybury College, counts as residence in India.

Section IX.—Furlough taken or extended under *Section VIII* is subject to the provision of *Section II.*

Section X.—Furlough taken in India will be reckoned from the date of the officer quitting his station to the date of his return thereto Furlough taken out of India will be reckoned from the date of embarkation to the date of return.

In the event of the furlough being taken partly in India and partly out of India, the commencement and termination of the furlough will be determined by the above Rules, according as the furlough begins or ends in or out of India.

CONSTRUCTIONS AND SUBSIDIARY RULES.

1. Days of embarkation and debarkation are counted part of furlough, and furlough allowances only are admissible for such days. The date of embarkation from Calcutta is the date on which a vessel is left by the pilot at sea.

This rule is of general application.

2. An officer may embark or debark at any port in India.

CHAPTER III.

Subsidiary Leave.

Section XI—For the interval elapsing between departure from his station and the commencement of furlough, and between the termination of furlough and the rearrival at his station, an officer shall be allowed subsidiary leave not ordinarily exceeding in each case thirty days. During those periods, his allowances will be calculated in the same way as his furlough allowances, but without limitation as to maximum and minimum. Provided that, if the officer has under these Rules lost his lien on his appointment, he shall draw subsistence allowance of his rank. Subsidiary leave shall count as service and residence.

CONSTRUCTIONS AND SUBSIDIARY RULES.

1. Subsidiary leave ceases the day before embarkation, and cannot be extended, on the ground that the vessel in which an officer sails touches at some other port before leaving India.

This rule applies generally.

2. Local Governments may grant subsidiary leave for a period exceeding thirty days, in case of necessity; but such a relaxation of Rule and the circumstances of it, must be reported to the Government of India.

This rule applies also to all Officers in Civil employ.

3. If an officer overstay subsidiary leave prefixed to furlough or special leave by a period not exceeding thirty days, he may, at his option, either forfeit all salary during the period of such overstay, or give up his subsidiary leave and reckon his furlough or special leave from the date on which he quitted office. But if the period of overstay exceed thirty days, such option is not admissible, and the furlough or special leave must be held to have commenced from the date on which the officer quitted office, the subsidiary leave being cancelled. In such case, if the officer was not entitled to furlough or other leave when he quitted office, a special report must be made to the Government of India for orders.

This rule applies in analogous cases to all Officers in Civil employ.

4. An officer may draw full salary for any part of his subsidiary leave *before* furlough or special leave for which, if he were not about to take furlough or special leave, privilege leave would be admissible to him.

This rule applies in analogous cases to all Officers in Civil employ.

CHAPTER IV.

Applications for Furlough.

Section XII.—Applications for furlough will, in all cases, be submitted to the Government to which the applicant is subordinate, and will be dealt with in such manner as the Governor General of India in Council may from time to time prescribe.

CONSTRUCTIONS AND SUBSIDIARY RULES.

1. When an officer applies for leave he should distinctly state under what section of these rules he wants it, and show that he is entitled to it under that section.

This rule applies generally.

2. The following rules have been laid down for the disposal of applications for leave or furlough from officers of the Bengal Civil Service, or from officers of the Madras or Bombay Civil Service, employed in the Presidency of Bengal :—

I.—Subject to the exigencies of the public service, Lieutenant Governors and the Chief Commissioners of Oudh and the Central Provinces are empowered to grant any leave or furlough authorised by the Rules to officers serving under their respective orders.

II.—If an officer applying for leave or furlough be serving out of his own Presidency, the Local Government or Administration under which he is serving will, if the leave or furlough be granted, inform the Government of India, Madras or Bombay, as the case may be.

III.—All applications for leave or furlough should be accompanied by a certificate from the Local Accountant General, showing that the applicant is entitled to the leave asked for, and should be forwarded, through the usual channel, to the Local Government or Administration under which the officer is serving.

IV.—Except under orders of the Secretary of State, the term of leave or furlough cannot be altered without the permission of the Government or Administration by which it was granted.

V.—Every officer who obtains leave or furlough shall supply himself with a last pay certificate, and with a statement showing the pay which he is entitled to draw while absent. It shall be the duty of the Local Accountant General to furnish these documents, and no leave allowances will be payable without their production.

VI.—A quarterly statement of the officers absent on furlough or special leave with the dates of the grant and expiry of such furlough or leave brought up to the 31st March, 30th June, 30th September, and 31st December of each year, shall be punctually furnished by Local Governments and Administrations to the Government of India in the Home Department.

VII.—From these quarterly returns, a register will be compiled and kept at the Office of the Secretary to the Government of India in the Home Department, of all grants of leave or furlough, of all extensions of leave or furlough, and of all returns to duty from leave. This register will be published quarterly in the *Gazette of India.*

VIII.—Every officer returning to duty shall report his return to the Government of India, and to the Local Government or Administration by which his leave or furlough may have been granted.

IX.—If any Local Government or Administration shall see fit to refuse a furlough on the ground of the exigencies of the public service, it shall report such refusal for the confirmation of the Government of India.

Section XIII.—Subject to the exigencies of the service, both as regards the number of furloughs available at any one time, and as regards individual applications, of which exigencies the Government of India, Madras or Bombay, as the case may be, shall be exclusively the judge, furloughs will be granted under these Rules.

Section XIV.—All applications for furlough under medical certificate, in accordance with these Rules, will be granted without restriction.

Section XV.— If, owing to the exigencies of the service, it should be necessary to place any limit on the number of officers who may be absent on furlough at the same time, applications not supported by medical certificate will be granted in the following order :—

The applicant, to whose credit the greatest amount of furlough remains under *Section III,* shall have the preference

If two or more applicants are on an equality in this respect, the preference shall be given to the applicant whose actual service in India is longest, reckon-

ing in the case of an officer who has not taken long extraordinary leave or long furlough, from the date of his arrival in India, and in the case of an officer who has taken long extraordinary leave or long furlough, from the date of his last return from such leave or furlough.

If two or more applicants are equal in both respects, the preference shall be given to the senior in the gradation list.

CHAPTER V.

Qualification for Pension.

Section XVI.—The term of *residence* qualifying for pension shall be 21 years: but no leave, except privilege leave and subsidiary leave, shall count as residence.

CONSTRUCTIONS AND SUBSIDIARY RULES.

1. Examination Leave (not exceeding 12 months in the aggregate) shall count as residence.

2. Actual service for furlough must be held to be residence for pension. All leave which has been actually credited under the old Rules as residence, will remain so credited. This however does not apply to one year of leave on sick certificate, as in this case a compensation or equivalent is provided by this *Section* in the reduction, by one year, of the period of residence heretofore required.

3. Subject to the exigencies of the State, subsidiary leave may be granted to officers retiring from the service on the same terms as to officers going on furlough (*Section XI*, and subsidiary rules).

4. An officer may retire from the service while absent in Europe on furlough. It is not necessary that he should first return to India.

Section XVII.—The term of *service* qualifying for pension shall be 25 years.

CONSTRUCTION.—The service of an officer is held to commence either from the date of the officer's covenant or from that of the despatch of the Secretary of State announcing his appointment, whichever may have been earliest.

CHAPTER VI.

Privilege Leave.

Section XVIII.—Subject to the exigencies of the State, an Officer who has completed eleven months' continuous duty may take privilege leave for one month without deduction from his salary, retaining a lien on his appointment, whether substantive or officiating. Provided that, in the case of his holding an officiating appointment, such lien and his acting allowance will cease on the resumption of charge by the officer to whom the substantive appointment belongs.

CONSTRUCTION.—The lien and the acting allowance of the officer on leave cease when any officer having a prior lien on the appointment resumes charge of it.

Section XIX.—In the same manner and under the same conditions, two, or three, months' privilege leave may be taken when an officer has completed continuous duty of twenty-two or, thirty-three, months respectively.

CONSTRUCTIONS AND SUBSIDIARY RULES.

Application.

1. An officer, when applying for privilege leave, must declare that he has no present intention of taking any other leave or of retiring from the service within six months after the expiry of the leave for which he applies.

This rule is of general application.

2. An officer is not absolutely debarred by this declaration from taking leave or retiring within six months of the expiry of his privilege leave; but if he subsequently apply for leave or to retire within that period, he may, and probably should, be called upon to account for having changed his mind.

This rule is of general application.

Service counted.

3. An officer returning from leave is held to be on service qualifying for privilege leave from the date on which he reports himself *for duty* to the Government to which he is directly subordinate, and not from any later date on which he may actually obtain re-employment, unless his re-employment be delayed owing to his own fault.

This rule is of general application.

4. But when an officer first arrives in India, service qualifying for privilege leave does not begin until he takes charge of a particular office.

Allowances.

5. If an officer on privilege leave obtains officiating promotion which, were he on duty, would, without involving any increase or change of duties or responsibility, entitle him to acting allowance or increased acting allowance, he shall draw the acting allowance, or increased acting allowance from the date of such promotion.

This rule is of general application.

6. Acting allowance may be passed to an officer on privilege leave even though another officer be appointed to act for him.

7. When an officer who is temporarily promoted from a lower to a higher acting appointment takes privilege leave on being relieved of the latter, and the Local Government declares that on being so relieved he has reverted to the lower acting appointment, it is not necessary for him to rejoin the lower acting appointment before proceeding on leave; but his allowances on leave shall be calculated as if he had so rejoined.

This rule is of general application.

8. An officer of the Bombay Service may draw house-rent or tentage during privilege leave, provided (1) that he places his house or tent at the disposal of the officer, if any, who is appointed to officiate for him, whether such officer does or does not avail himself of the offer, and (2) that the officiating officer does not at the same time draw the house-rent or tentage attached to the same appointment.

This rule applies also to Military Officers in Civil employ, and to Uncovenanted Officers serving in the Bombay Presidency.

Section XX.—Privilege leave may, at the discretion of the Local Government, be taken in separate instalments. No second instalment shall be taken until after the completion of six months' continuous duty from the expiry of the first instalment. In this case the eleven months qualifying for fresh privilege leave will be reckoned from the expiry of the first instalment, the period of the second instalment being omitted from the calculation.

Provided that the whole privilege leave taken at any one time shall not exceed three months, and that no accumulation of privilege leave beyond that period shall be admitted.

CONSTRUCTIONS AND SUBSIDIARY RULES.

1. The meaning of this *Section* is simply that a Local Government may allow an officer to take any part of the privilege leave at his credit under *Section XVIII* or *XIX* without absolutely forfeiting the remainder.

2. When an officer absent on privilege leave is on public grounds recalled to duty, he may be allowed any balance of his leave before the expiry of six months from the date of his return to duty.

Section XVIII.—The construction appended is new.

Section XXI.—If an officer shall overstay his privilege leave, he shall forfeit all salary during the time of his remaining so absent; and if he shall so continue absent for more than one week, his office shall become vacant.

SUBSIDIARY RULE.—The Local Government may exempt an officer from loss of appointment under this *Section*, if it considers that his default was due to circumstances beyond his control.

This rule is of general application.

Section XXII.—Privilege leave shall be reckoned as residence and service.

CHAPTER VII.

Examination Leave.

RULES.

1. A junior Civil Servant, who is a candidate for one of the rewards offered for the study of Oriental Languages, may be allowed leave on full salary for one month for the purpose of being examined.

2. If he passes the examination, he may be allowed similar leave for another month.

3. Leave under this Chapter (not exceeding an aggregate of 12 months) shall be reckoned as residence and as service for pension, and for furlough or special leave.

4. When an officer passes a successful examination, the leave granted to him for that examination is (subject to the same limit of 12 months in the aggregate) service qualifying for privilege leave.

CHAPTER VIII.

Special Leave.

Section XXIII.—Special leave, on urgent private affairs, may be granted at the discretion of the Local Government for a period not exceeding six months. In respect of retention of a lien on appointment, of allowances drawn during the leave, and of subsidiary leave, the conditions of special leave shall be the same as those prescribed for furlough. Special leave shall not be reckoned as residence.

CONSTRUCTION.—If an officer who has taken leave on urgent private affairs under the old rules, takes leave under this *Section*, he can only draw allowances for any period by which his former absence may have fallen short of six months.

Section XXIV.—*Section XXI* shall, *mutatis mutandis*, apply to an officer overstaying special leave.

Section XXV.—Special leave may be repeated without allowances after intervals of at least six years' actual service.

CONSTRUCTION.—No leave can be granted under this Chapter, until six years have elapsed from the expiry of leave granted under *Section XIV* of the Rules of 1855 or *Section IX* of the Rules of 1864.

CHAPTER IX.

Change and continuation of Leave.

Section XXVI.—Furlough, privilege leave, and special leave shall not be taken as such in continuation of each other; but if an officer absent on one of these classes of leave be allowed to change it for another, the whole period of his absence shall be held to be under the class of leave for which it was changed.

CONSTRUCTIONS AND SUBSIDIARY RULES.

1. Leave may be retrospectively commuted by the authority which granted it, to any other kind of leave which the said authority would have been competent to allow when the original leave was sanctioned.

This rule applies generally.

2. No leave can be taken in continuation of examination leave excepting furlough upon medical certificate.

3. Leave not used may be cancelled by the authority which granted it.

This rule is of general application.

CHAPTER X.

Payment of Leave Allowances.

Section XXVII.—Subject to considerations of State, there is no restriction as to the places where an officer may reside when on leave.

Section XXVIII.—Leave allowance shall be payable monthly, if payment is taken in India, and quarterly, if payment is taken in England.

CONSTRUCTIONS AND SUBSIDIARY ORDERS.

1. An officer on privilege leave cannot draw his allowances in England. But his Agent may draw them in India in the manner prescribed below.

This rule applies generally.

2. The following are the conditions under which allowances may be drawn in India by officers on leave.

(a.) If the officer signs the bill himself, he must either appear in person or furnish a life certificate signed by a Covenanted Civil Servant or by a Magistrate.

(b.) Allowances may be drawn through a properly authorised Agent. But the Agent must execute a bond to refund over-payments.

(c.) When allowances are drawn for the absentee by his official superior, this officer is responsible for any over-charge, and no other security is necessary.

This rule is of general application.

CHAPTER XI.

Joining time.

The rules regarding joining time, which are of general application, are, for convenience sake, inserted in this Code, although joining time is not leave, inasmuch as an officer is considered to be on duty during it.

RULES.

1. Joining time is allowed to an officer transferred from one station to another according to the following calculation :—

For that part of the route for which railway is available, one day for every hundred miles;

For that part of the route for which steamer is available, one day for every hundred miles, or such longer time as the steamer may actually occupy;

Where neither railway nor steamer is available, one day for every ten miles;

And six days in addition to the whole thus calculated.

Sundays are excluded in the calculation of joining time.

2. The full joining time is allowed only if it is spent *bonâ fide* in preparation for the journey or in progress from one station to another, and no more than three months can be given under any circumstances. The Government also which orders a transfer may limit the duration of joining time.

3. When an officer, while absent on leave, other than furlough or special leave, is transferred from one station to another, he is entitled to joining time in addition to the period of his leave. His joining time in this case will be that allowed in the case of transfer from his old to his new station, or from the place where he receives the order of transfer, to his new station, whichever is least.

4. An officer draws during joining time the following allowances :—

(*a*) First, as regards pay :—

the pay which he drew in his old appointment or that which he draws in his new, whichever is least.

(*b*) Second, as regards acting allowance :—

(1) if transferred from an officiating appointment to an appointment, officiating or substantive, of not less salary,—the acting allowance of his old appointment;

(2) if, after being promoted from a lower to a higher officiating appointment with retention of lien on the lower one, he is relieved of the higher and returns to the lower officiating appointment, or to another appointment, officiating or substantive, of not less salary,—the acting allowance of the lower officiating appointment;

(*c*) Provided that no officer can draw acting allowance for any appointment after any one having a prior lien on it has returned to it.

CHAPTER XII.

Last Pay Certificate.

RULES.

N. B.—The rules in this Chapter are of general application.

1. Whenever an officer on leave in England obtains permission from the Secretary of State for India to return to duty, he should bring with him to India a certificate showing the date to which his absentee allowances have been paid in London.

2. An officer proceeding on leave to England or to any place in India beyond the limits of his own district, and intending to draw leave allowances there, must take with him a last pay certificate, and should appear in person at the office in which his certificate is completed.

3. An officer transferred from one station to another cannot draw allowances at the treasury of his new station, without producing a last pay certificate from the treasury where he last drew allowances.

4. The following are the rules and forms prescribed for the issue of last pay certificates in India.

The cases in which these certificates are given are thus classified :—

Case I.—To an officer proceeding on leave to Europe, and embarking at a port in the presidency or province in which he is employed;

Case II.—To an officer proceeding on leave to Europe and embarking at a port in another presidency or province;

(*a*) if he be employed at, or have to pass through, the station of the Accountant General of his new presidency or province;

(*b*) if he be not employed at, and have not to pass through, that station;

Case III.—To an officer proceeding on leave from one place in India to another, whether the two places are or are not within the same presidency or province;

Case IV.—To an officer proceeding on duty from one presidency or province to another;

Case V.—To an officer proceeding on duty from one place to another in the same presidency or province.

The rules for each of these cases are as follows :—

Case I.—In this case, the Accountant General of the presidency or province should give the officer a certificate in Form A, Appendix B, and, save in the cases below excepted, forward a duplicate certificate in the same form to the Local Government for transmission to the Secretary of State.

Exceptions.—1. If the officer embark at a port in British Burmah, the Accountant General should forward the duplicate form direct to the Financial Department of the Government of India for transmission to the Secretary of State.

2. If the officer embark at Calcutta, the Accountant General should, in like manner forward the duplicate form to the Financial Department after filling up the blanks in the pilot's certificate at its foot.

Case II *(a)*.—In this case the Accountant General of the officer's presidency or province must pay him up to the date of his departure from his (the Accountant General's) station, and give him a certificate in Form B, Appendix B, leaving the 5th, 7th and 8th spaces blank, and send a duplicate after signing the letter on the reverse to the Accountant General or (if there be no Accountant General) to the officer in charge of the treasury at the port at which the absentee intends to embark for Europe. The Accountant General, or Treasury Officer at the port of embarkation, must obey the letter addressed to him, and return the original form to the officer. If he be an Accountant General, he must, moreover, forward the duplicate received by himself to the Local Government for transmission to the Secretary of State, and address a letter in the Form E, Appendix B, to the Accountant General of the absentee's presidency; but if he be a Treasury Officer, he must forward the duplicate of Form B to the Accountant General of his own presidency, who must forward it to the Local Government for transmission to the Secretary of State, and send a letter to the Accountant General of the absentee's presidency in the Form F, Appendix B.

Case II *(b)*.—In this case the Accountant General must send to the officer a certificate in Form C, Appendix B, leaving the 5th, 7th and 8th spaces blank, and forward a duplicate to the Accountant General or Treasury Officer at the port at which the officer intends to embark for Europe. Before the officer's departure from his station, the officer in charge of the treasury from which he last drew pay must fill up, and attest the certificate at the end of the original Form C. The Accountant General or Treasury Officer at the port at which the officer intends to embark must obey the letter to his address on the back of Form C,

and after copying the entries and signature from the certificate at the end of the original form into the duplicate, must return the original form to the officer. If he be an Accountant General, he must, moreover, forward the duplicate certificate to the Local Government for transmission to the Secretary of State, and for ward a copy of the certificate at the end of the form to the Accountant General of the absentee's presidency, with a letter in the Form G, Appendix B; but if he be a Treasury Officer, he must forward the duplicate Form E to the Accountant General of his own presidency, who must send it to the Local Government for transmission to the Secretary of State, and forward a copy of the certificate at the end of the form to the Accountant General of the absentee's presidency, with a letter in the Form H, Appendix B.

But in the case of a Covenanted Civil Servant, or Military Officer in civil employ, whose appointment has been changed within the period, on his average salary for which his furlough allowance is to be calculated, the rate of furlough allowance will sometimes depend on the date on which he may make over charge of his office, and the Accountant General of his presidency will not be aware of that date at the time the last pay certificate is prepared if the officer intends to embark at a port in a presidency other than that in which he is employed, and has not to pass through the Accountant General's station on his way to that port. For cases in which, for these reasons, the Accountant General is unable to specify the rate of absentee allowance, the following rule is prescribed. The Accountant General of the officer's presidency must send him a document in the Form D, Appendix B, leaving the fifth, sixth, eighth and ninth spaces on the face of the form blank, and forward a duplicate of it to the Accountant General or Treasury Officer at the port at which the officer intends to embark for Europe. Before the officer's departure from his station, the officer in charge of the treasury from which he last drew pay must fill up the sixth space on the face of the original form, and fill up and attest the certificate at the end of that form. The Accountant General or Treasury Officer at the port at which the officer intends to embark for Europe must act up to the instructions in the letter to his address on the back of the form, must copy the entry in the sixth space on the face of the original form and the entries and signature in the certificate at the end of that document into the duplicate form, and must return the original form to the absentee. If he be an Accountant General, he must, moreover, forward the duplicate form to the Local Government for transmission to the Secretary of State, and forward a copy of the certificate at the end of the form to the Accountant General of the absentee's presidency with a letter in the Form K, Appendix B; but if he be a TreasuryOfficer, he must forward the duplicate Form D to the Accountant General of his own presidency, who must send it on to the Local Government for transmission to the Secretary of State, and forward a copy of the certificate at the end of the Form D to the Accountant General of the absentee's presidency with a letter in the Form L, Appendix B.

Case III.—In this case, the Accountant General of the officer's presidency must furnish him with a certificate in Form A, Appendix B; but, if the officer is proceeding to a place within the same presidency or province, the tenth space in the form may be left blank.

Case IV.—In this case, the officer should be furnished with a certificate in the Form M, Appendix B. If he be employed at the station of the Accountant General of his presidency, the certificate should be given by that officer. If he have to pass through that station on his way to his new presidency, the certificate should be given by the officer in charge of the treasury from which he last drew pay, and countersigned by the Accountant General. If he be not employed at, and have not to pass through, the Accountant General's station, the certificate should be given by the officer in charge of the treasury from which he last drew pay, and a duplicate of it should be forwarded by the Treasury Officer to the Accountant General for countersignature and transmission to the Accountant General of the transferred officer's new presidency.

Case V.—In this case, the officer should be furnished with a last-pay certificate in Form M by the officer in charge of the treasury from which he last drew pay.

CHAPTER XIII.

Return to duty.

RULES.

1. When an officer's leave or time for joining an appointment to which no substitute or acting officer has been appointed, expires on a Sunday or holiday, and he takes charge of his duties on the forenoon of the first working day following such Sunday or holiday, he shall be treated in regard to his allowances as if he had taken charge on the day on which his leave expired.

This rule is of general application.

2. As a general rule, no officer can draw the salary of any office until he has actually taken charge of it. But if an unemployed officer be appointed substantively to one post, and to act in another, he need not take charge of the substantive appointment, but may draw his pay and acting allowances from the date on which he takes charge of his acting appointment.

(See also Construction 6, Section VII.)

CHAPTER XIV.

Provisions respecting the rules previously in force.

NOTE.—The word "now" in this Chapter must be interpreted with reference to the date of the first publication of the New Leave Rules, *i. e.*, June 1868.

Section XXIX.—Whatever aggregate amount out of the three years' furlough and three years' sick leave, under the rules until now in force, at present remains to be taken by an officer under the said rules, shall remain to be taken by him under the rules now promulgated.

(See Section II, and Construction 3 under Section I.)

Section XXX.—Rescinded, see note to the Proviso under Section VII.

Section XXXI.—Any officer now absent on leave, who has no appointment, may, on his return and until he again holds an appointment carrying equal pay to that of the substantive appointment which he last held, draw the subsistence allowance of his rank, together with 75 per cent. of the pay of any appointment in which he shall officiate. Provided that the total salary so drawn by him shall not exceed the pay of the appointment in which he is officiating. This rule shall apply to any officer who may have already returned from furlough.

CONSTRUCTIONS AND SUBSIDIARY RULES.

This *Section* shall in no case be applied so as to raise the aggregate allowances of any officer who may return from furlough after the 23rd November 1869, above the present aggregate allowances of the appointment which he relinquished when he proceeded on furlough.

2. An officer may, at his option, decline to accept the special acting allowance provided in this *Section*, and take the ordinary acting allowance of 50 per cent. in addition to his subsistence allowance. In such case, the limitation prescribed by the preceding rule will not operate.

Section XXXII.—Obsolete.

Appendix A.

The medical certificate to be furnished by an applicant for furlough or sick leave shall be in the following Form :—

I, *A. B.*, Surgeon at, or of, , do hereby certify that *C. D.*, of the Civil Service, is in a bad state of health, and I solemnly and sincerely declare that, according to the best of my judgment, a change of air is essentially necessary to his recovery, and do therefore recommend that he may be permitted to proceed to sea [*or to such place as the Surgeon may think proper, expressing it in the certificate*].

The following form shall be observed by the principal medical authority at the nearest principal station, in countersigning the Surgeon's certificate :—

We [*or* I] do hereby certify that, according to the best of our [*or* my] professional judgment, after careful personal examination of the case, we [*or* I] consider the state of health of *C. D.* to be such as to render leave of absence for a period of absolutely necessary for his recovery.

If the applicant for an *extension of leave* on medical certificate be residing within 20 miles of London, he must produce a certificate from the Medical Board attached to the India Office, showing the necessity for such extension. If residing beyond that distance from London, certificates in the second of the above forms must be produced from two medical practitioners.

Appendix B.

The following are the forms prescribed for the last-pay certificates:—

[In filling up these forms:—

(1). Allowances should be stated in rupees per mensem, and not in pounds per annum.

(2). In Forms A, B, C, and D, the presidency to which an officer belongs should be stated in the title, and the presidency or province in which he is employed should be stated under the first heading.

(3). In the heading "source from which, &c.," the term "Indian Revenues" should be used in all certificates intended to be sent to England, as the term "Imperial Revenues" has there a different signification. If the allowance is not chargeable finally to the Government of India, the Local Administration or fund from which it is recoverable must be expressly stated.

(4). The date of embarkation, it is to be remembered, is the first day of furlough, and not the last day of subsidiary or preparatory leave.]

Form A.

LAST-PAY CERTIFICATE OF (*title and name*) OF THE (*Corps or Service*) PROCEEDING ON (*nature and period of leave*) TO (*place*).

1.	Government under which employed ..	1.
2.	Substantive appointment ...	2.
3.	Acting appointment, if any ...	3.
4.	Period of leave	4.
5.	Date of commencement of leave ...	5.
6.	Rate of absentee allowance, and place of payment.	6.
7.	Date from which first payment is to be made.	7.
8.	Amount, if any, paid in advance ...	8.
9.	Source from which absentee allowance is payable.	9.
10.	Period for, and terms on, which leave may be extended or commuted.	10.

(*Place*) *the* (*date*)

(SIGNATURE)
Accountant General.

NOTE.—In the case of Officers on other than privilege leave embarking for Europe at Calcutta, the entry in the fifth and seventh spaces should be—"The date of the pilot quitting the vessel as certified below;" and the certificate below should be in the following form:—

"This is to certify that (*title and name*) is a passenger on board the (*name of vessel*) proceeding to (*destination*), and left by me at sea this day.

(*Place*) *the* (*date*).

(SIGNATURE)
Pilot.

Form B.

(OBVERSE.)

LAST-PAY CERTIFICATE OF (*title and name*) OF THE (*Corps or Service*) PROCEEDING ON (*nature of leave*) TO EUROPE.

1.	Government under which employed ...	1.
2.	Substantive appointment	2.
3.	Acting appointment, if any ...	3.
4.	Period of leave	4.
5.	Date of commencement of leave ...	5.
6.	Rate of absentee allowance, and place of payment.	6.
7.	Date from which first payment is to be made.	7.
8.	Amount, if any, paid in advance ...	8.
9.	Source from which absentee allowance is payable.	9.
10.	Period for, and terms on, which leave may be extended or commuted.	10.

(SIGNATURE)

(*Place*) *the* (*date*).

Accountant General.

Certified that the abovenamed Officer appeared before me on this date, that he stated his intention of embarking for Europe on the (*name of vessel*) which leaves this port on the (*date*), that he drew an (or no) advance of salary, and that the fifth, seventh and eighth spaces in the above certificate have been filled up by me accordingly.

(SIGNATURE)

(Place) the (date).

Accountant General or Collector.

(REVERSE).

FROM

THE ACCOUNTANT GENERAL,

(*Place*),

TO

THE ACCOUNTANT GENERAL (OR COLLECTOR) OF

(*Name of port of embarkation.*)

Dated (*place*) *the* (*date*).

SIR,

I HAVE the honor to request that when (*title and name of absentee*) produces this letter, you will pay him at the rate of per month from the (*date of departure from Accountant General's station*) to the day not later than the (*date of expiry of subsidiary or preparatory leave*) preceding his departure from (*name of port of embarkation*), that you will grant him an advance of if required, and will fill up the certificates on the reverse accordingly. The date to be shown in the fifth and seventh spaces of the last-pay certificate is that of (*title and name*)*'s* departure from (*name of port of embarkation*).

I have, &c.,

(*Place*) *the* (*date*).

(SIGNATURE)

Accountant General,

(*place*).

Form C.

(OBVERSE).

LAST-PAY CERTIFICATE, &c., (*as in Form B*).

(REVERSE.)

FROM

THE ACCOUNTANT GENERAL,

(*Name of absentee's presidency*),

TO

THE ACCOUNTANT GENERAL (OR COLLECTOR) OF

(*Name of port of embarkation*).

Dated (*place*) *the* (*date*).

SIR,

I HAVE the honor to request that when (*title and name of absentee*) produces this letter, you will pay him at the rate of ——— per month, less the deductions shown in the margin, from the date up to which he last drew pay from the ——— treasury to the date on which he may make over charge of the office of ——— as shown below, and at the rate of ——— per month for the period not exceeding (*maximum of subsidiary or preparatory leave*) from the date on which he may make over charge of that office to the day preceding his departure from (*name of port of embarkation*), that you will grant him an advance of ———, if required, and fill up accordingly the certificates on the reverse. The date to be shown in the fifth and seventh spaces of the last-pay certificate is that of (*title and name of absentee*)*'s* departure from (*name of port of embarkation*).

Rs. A. P.

———

———

I have, &c.,

(SIGNATURE)

Accountant General.

(*Title and name of absentee*) received his salary from the —— treasury at the rate of ———, less the deductions shown in the margin up to the ———, and to no later date. He made over charge of the office of ——— on the fore (or after) noon of the ——

(Place) the (date).

Collector of ——

Form D.

(OBVERSE.)

LAST-PAY CERTIFICATE OF (*title and name*) OF THE (*Corps or Service*) PROCEEDING ON *nature of leave*) TO EUROPE.

1. Government under which employed ... 1.
2. Substantive appointment ... ... 2.
3. Acting appointment, if any ... ... 3.
4. Period of leave ... ... 4.
5. Date of commencement of leave ... 5.
6. Rate of absentee allowance ... ... 6.
7. Place of payment ... ... 7.
8. Date from which first payment is to be made 8.
9. Amount, if any, paid in advance ... 9.
10. Source from which absentee allowance is payable ... ... 10.
11. Period for, and terms on, which leave may be extended or commuted ... ... 11.

NOTE.—(*Title and name*)'s salary and acting allowance for the three years preceding (or for the period from the ——— to) this date, exclusive of periods of absence on other than privilege leave were—

			Rs.	A.	P.
Rs.	per mensem from the (*date*) to the (*date*)	...	0	0	0
Rs.	per mensem from the (*date*) to the (*date*)	...	0	0	0
	Total	...	0	0	0

The rate of absentee allowance admissible to him is half his monthly average salary and acting allowance for the three years preceding (or for the period from the ——— to) the date on which he may make over charge of his office, exclusive of periods of absence on other than privilege leave, provided that the allowance does not exceed £1,000* or fall short of £250 per annum.

* These figures to be altered in accordance with the rules of the service to which the officer belongs.

(*Place*) *the* (*date*). (SIGNATURE)

Accountant General.

Certified that the above-named Officer appeared before me on this date, that he stated his intention of embarking for Europe on the (*name of vessel*) which leaves this port on the (*date*), that he drew an (or no) advance of salary, and that the fifth, eighth and ninth spaces in the above certificate have been filled up by me accordingly.

(*Place*) *the* (*date*). (SIGNATURE)

Accountant General or Collector.

(REVERSE.)

FROM

THE ACCOUNTANT GENERAL,
(*Name of absentee's Presidency*),

To

THE ACCOUNTANT GENERAL (OR COLLECTOR) OF
(*Name of port of embarkation*).

Dated (*place*) *the* (*date*).

SIR,

I HAVE the honor to request that when (*title and name of absentee*) produces this letter, you will pay him at the rate of ——— per month, less the deduction shown in the margin from the date up to which he last drew pay from the ——— treasury to the date on which he may make over charge of the office of ——— as shown below, and at the rate of half his monthly average salary and acting allowance as shown below for the period not exceeding (*maximum of subsidiary or preparatory leave*) from the date on which he may make over charge of that office to the day preceding his departure from (*name of port of embarkation*), that you will grant him an advance of ———, if required, and fill up accordingly the certificates on the reverse. The date to be shown in the fifth and

Rs.	A.	P.

seventh spaces of the last-pay certificate is that of (*title and name of absentee*)'s departure from (*name of port of embarkation*).

I have, &c.,

(SIGNATURE.)

(*Title and name of absentee*) received his salary from the ——— treasury at the rate of ——— less the deduction shown in the margin up to the ——— and to no later date. He made over charge of the office of ——— on the fore (or after) noon of the ———. His average monthly salary and acting allowance for the three years preceding (or for the period from the ——— to the) date on which he made over charge of his office is Rs. ——— and the sixth space in the certificate on the face of this form has been filled up accordingly.

(*Place*) the (*date*).

Collector of

Accountant General.

Forms E., F., G., H., K., L.

These forms are not reprinted; they will be found in the *Gazette of India*, as follows:—

Form E is the same as Form C
" F " " D
" G " " F
" H " " G
} Printed with Resolution No. 409, dated 7th May 1869, in *Gazette of India*, 15th May 1869, pages 959 and 960.

" K " " B
" L " " C
} Printed with Resolution No. 3904, dated 11th October 1869, in *Gazette of India*, 23rd October 1869, page 406.

Form M.

Last-pay certificate of (*title and name*) of the (*corps or service*) proceeding to (*place*) to join the appointment of ——— *or* to officiate as ——— *or* on duty.

——— has drawn pay as ——— at the rate of ——— per month, and acting allowances as ——— at the rate of ——— per month, less the deductions shown below, up to the (*date*). He made over charge of the office of ——— on the fore (*or* after) noon of the ———

Deductions.		Rs.	A.	P.
———	...	0	0	0
———	...	0	0	0
———	...	0	0	0
		0	0	0

Published by Order of the Governor General in Council.

MINT AND CURRENCY.

The 9th February 1871.

No. 825.—Statement of the amount of Government Currency Notes in circulation, of the amount of Coin and Bullion Reserve, and Government Securities held by the Department of Issue of Paper Currency:—

DATE.	Circles of Issue.	Balance of Issue Account.	Retired by other Offices of Issue.	Currency Notes in Circulation.	Silver Coin Reserve.	Silver Bullion Reserve.	Gold Bullion Reserve.	Reserve in Government Securities.	TOTAL RESERVE.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31st Jan. 1871	Calcutta ...	3,93,17,370	1,67,020	3,91,50,350	1,26,86,796*	35,08,488	3,12,405	1,42,42,231	3,07,50,010
Ditto ...	Madras ...	1,00,12,610	10,69,180	89,43,430	57,48,316	...	...	17,28,404	74,76,720
Ditto ...	Bombay ...	4,38,83,460	46,99,220	3,91,84,240	2,67,87,238	16,15,371	...	1,31,49,861	4,15,52,470
Ditto ...	Allahabad ...	94,40,110	28,69,960	65,70,150	72,32,669	...	...	11,03,291	89,35,960
Ditto ...	Lahore ...	67,39,380	31,03,190	36,36,190	54,35,783	...	...	7,00,037	61,35,820
Ditto ...	Calicut ...	16,27,670	6,54,410	9,73,460	13,11,161	...	...	1,00,059	14,11,320
Ditto ...	Trichinopoly ...	21,09,480	17,06,430	4,03,050	17,86,991	...	...	1,00,059	18,86,050
Ditto ...	Vizagapatam ...	5,45,340	2,01,330	3,44,010	3,17,821	...	...	1,00,059	4,17,880
Ditto ...	Nagpore ...	33,91,080	1,00,300	32,90,780	27,38,998	...	...	5,47,902	32,86,800
Ditto ...	Kurrachee ...	47,32,290	22,35,980	24,96,310	41,97,454	...	...	5,00,106	46,97,560
Ditto ...	Akola ...	26,53,930	1,18,730	25,35,200	16,01,780	...	...	..	16,01,780
	TOTAL ...	12,44,78,920	1,69,25,750	10,75,53,170	6,98,44,807	51,23,859	3,12,405	3,22,72,009	10,75,53,170

* Includes 30 lakhs at Madras.

CALCUTTA;

COMMR. OF ISSUE OF PAPER CURRENCY,

The 4th February 1871.

E. F. HARRISON,

Head Commissioner.

SEPARATE REVENUE.

(CUSTOMS).

The 10th February 1871.

No. 773.—The following appointments are published by order of the Governor General in Council:—

Mr. R. J. Whitten, Personal Assistant to the Commissioner of Inland Customs, from the 1st October 1869.

Mr. W. Synnott, Officiating Personal Assistant to the Commissioner of Inland Customs, from the 1st December 1870.

R. B. CHAPMAN,

Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 8th February 1871.

No. 118 *of* 1871.—The under-mentioned Non-Commissioned Officer is admitted to pension as specified opposite to his name:—

Sergeant Major John Henry Must, of the 4th Regiment of Native Infantry,—2*s.* 6*d.* (two shillings and six pence) per diem, payable in India.

No. 119 *of* 1871.—Mr. J. R. Kindersley, Madras Civil Service, is permitted, at his own request, to resign his appointment of 2nd in Command of the Bangalore Rifle Volunteers.

His Excellency the Governor General in Council is pleased to make the following appointment:—

The Bangalore Rifle Volunteers.

Captain (Brevet Major) C. A. Benson, of the late 45th Madras Native Infantry, to be 2nd in Command, *vice* Mr. J. R. Kindersley, resigned.

No. 120 *of* 1871.—The under-mentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India:—

Ensign Alfred George Yaldwyn, of the 2nd Battalion, 1st Foot, 1st Wing Subaltern and Officiating Adjutant, 6th Punjab Infantry, Punjab Frontier Force,—2nd December 1869.

No. 121 *of* 1871.—Ensign A. G. Yaldwyn, of the 2nd Battalion, 1st Foot, 1st Wing Subaltern and Officiating Adjutant, 6th Punjab Infantry, Punjab Frontier Force, admitted to the Bengal Staff Corps in G. G. O. No. 120 of this date, will rank as Lieutenant in that Corps under the operation of paragraph 84 of G. G. O. No. 332 of 1861, with effect from the 2nd December 1869, subject to Her Majesty's approval.

No. 122 *of* 1871.—The under-mentioned Officers are permitted to proceed to Europe on furlough on private affairs:—

Captain Oswald Menzies, of the Bengal Staff Corps, District Superintendent of Police, Peshawur, Punjab,—for six months, under the Regulations of 1868, embarking at Bombay.

Captain Aylmer Vivian, of the Bengal Staff Corps, 2nd in Command and Squadron Officer, 3rd Punjab Cavalry, Punjab Frontier Force,—for two years, under the Regulations of 1868, embarking at Bombay.

The 9th February 1871.

No. 123 *of* 1871.—With reference to the Notification issued by the Government of Bengal, dated 28th January 1871, the services of Apothecary C. L. Fox, of the Subordinate Medical Department, late Officiating Civil, Pooree, are replaced at the disposal of His Excellency the Commander-in-Chief.

No. 124 *of* 1871.—Quarter Master James Dods, of the Calcutta Volunteer Rifle Corps, is allowed leave of absence for ten months, to proceed to England, with effect from the date on which he may avail himself of it.

No. 125 *of* 1871.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs:—

Surgeon Henry Cayley, of the Medical Department,—for twenty months, under the Regulations of 1868, embarking at Bombay.

No. 126 *of* 1871.—The under-mentioned Officer has reported his departure for Europe on the date specified:—

Colonel J. Liptrott, of Infantry, G. G. O. No. 1105 of 1870,—*Shannon*, 4th February 1871.

The 10*th February* 1871.

No. 127 *of* 1871.—The following promotions are made, from the date specified, under the operation of G. G. O. No. 632 of the 4th August 1864, paragraph 69, subject to Her Majesty's approval:—

BREVET,—*To be Colonels.*

Lieutenant Colonels John James Jenkins, Madras Staff Corps, and Francis Mardall, Madras Staff Corps,—8th February 1871.

No. 128 *of* 1871.—The under-mentioned Officers of the Bengal Staff Corps, having completed twelve years' service, are promoted to the rank of Captain, from the date specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Lieutenants Charles Harley Bridges and Steuart Colquhoun MacTier,—4th February 1871.

No. 129 *of* 1871.—The under-mentioned Officers of the Medical Department, having completed twelve years' service, are promoted to the rank of Surgeon, from the date specified, under the provisions of G. G. O. No. 1060 of the 23rd December 1864, subject to Her Majesty's approval:—

Assistant Surgeons William Edward Allen; Riners Mantell, M. B.; Edwin Clement Bensley; James Fawcus, M. D.; Thomas Williams Sheppard; John Ellis, M. B.; Edric Selous; Charles Peter Costello; James John Durant; Ferdinand Odevaine; George Grant, M. B.; George Cochet Chesnaye; John Duncan, M. D.; Edward Ord Tandy; Francis Parsons; Frederick George Constant, M. D.; James Hunt Condon; William Roe Hooper; Mark Henry Lackersteen, M. D.; and Henry Seymour Smith, M. B.,—10th February 1871.

No. 130 *of* 1871.—Supernumerary Surgeon Neil Benjamin Baillie, of the Medical Department, is brought on the Establishment of Surgeons to fill an existing vacancy.

No. 131 *of* 1871.—The under-mentioned Officers have reported their return from England:—

Lieutenant Colonel C. Reay, of the Bengal Staff Corps,—date of arrival at Bombay, 10th December 1870.

Captain W. F. Shaw, of the Bengal Staff Corps, Wing Officer, 6th Regiment of Native Light Infantry,—date of arrival at Bombay, 20th January 1871.

Lieutenant Colonel (Brevet Colonel) G. G. Anderson, of Infantry; Captains A. R. Wilkinson, of the General List, Infantry, District Superintendent of Police and Personal Assistant to Inspector General of Police, Bengal, and C. R. Pennington, of the Bengal Staff Corps; and Lieutenant C. B. Horsbrugh, of the General List, Cavalry, Adjutant, 2nd Regiment, Central India Horse,—date of arrival at Bombay, 21st January 1871.

No. 132 *of* 1871.—The services of Surgeon Major J. A. C. Hutchinson, M. D., of the Medical Department, are placed temporarily at the disposal of the Government of the North-Western Provinces.

No. 133 *of* 1871.—The services of Assistant Surgeon R. H. Curran, of the Medical Department, are placed temporarily at the disposal of the Government of Bengal, with effect from the date on which he took charge of the duties of House Surgeon to the Calcutta Medical College Hospital.

No. 134 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following appointment:—

PUNJAB FRONTIER FORCE,

2nd Sikh Infantry.

Lieutenant W. O. Thompson, 1st Wing Subaltern and Officiating Adjutant, to be Adjutant, *vice* Captain J. B. Slater, who vacates that appointment on promotion to the rank of Captain under the operation of G. G. O. No. 186 of 1869.

No. 135 *of* 1871.—With reference to G. G. O. No 897, dated 25th October 1866, Captain A. J. D. Hawes, of the Bengal Staff Corps, promoted to the rank of Captain from the 6th January 1871, is permitted to retain the appointment of Adjutant of the 4th Punjab Infantry, Punjab Frontier Force.

H. K. BURNE, *Colonel,*
Secretary to the Govt. of India.

Calcutta, the 8th February 1871.

Notice is hereby given that the amounts on account of the Estates of deceased European Commissioned Officers, as specified in the Statements published below, have been received by the undersigned, to whom all claims by creditors against the respective properties of the deceased are to be submitted within two calendar months from the date of this notice:—

STATEMENT of Deposits made at the Presidency Pay Office on account of Estates of deceased European Commissioned Officers of Her Majesty's British Military Service during the Month of January 1871.

Date of Deposit.	On whose account.	Rank.	Corps.	General Number	Date of Decease.	Testate or Intestate.	Amount of Moneys accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total unclaimed Amount deposited.	How disposed of.				Rate of Exchange.
										Amount paid in India.	Amount retained in India.	Amount remitted for payment in England.		
												In Co.'s Rupees.	Equivalent in sterling.	
							Rs. A. P.		Rs. A. P.					
	Commissioned Officers.													
7th Jan. 1871	(a) William Lawton Eames	Staff Assistant Surgeon.	Royal Artillery ...	...	15th Sept. 1870	Intestate	105 2 0	...	105 2 0					
7th "	(b) Dudley George Neville Watts Russell.	Captain ...	2/60th Rifles ...	...	11th Feb. 1870	Intestate	2,699 0 0	...	2,699 0 0					
						TOTAL...	2,804 2 0		2,804 2 0					

(a) Next-of-kin, Mother, Mrs. Eames, Seilly, Kinsale, W. Cork, Ireland. Administrator General administering.

(b) Father, Neville Watts Russell, Esq., Beggen Hall, Oundle, Northamptonshire.

STATEMENT of Deposits made at the Presidency Pay Office on account of Estates of deceased European Commissioned Officers of Her Majesty's Indian Military Service during the Month of January 1871.

Date of Deposit.	On whose account.	Rank	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Moneys accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates.	Total unclaimed Amount deposited.	How disposed of. Amount paid in India.	Amount retained in India.	Amount remitted for payment in England. In Co.'s Rupees.	Equivalent in Sterling.	Rate of Exchange.
							Rs. A. P.		Rs. A. P.					
	Commissioned Officers.													
7th Jan. 1871	(a) Frederick Wynn Williams.	Captain ...	General List of Infantry.	...	Oct. 15, 1870	Intestate	1,287 8 3	...	1.287 8 3					
14th "	(b) Henry White Best ..	Major ...	Late 5th European Light Cavalry.	...	" 12. "	Ditto ...	1,388 3 6	...	1,388 3 6					
17th "	Ditto ...	Ditto ...	Ditto ...	...	" 12, "	Ditto ...	424 7 5	...	424 7 5					
18th "	(c) James Robertson MacIver, M. D.	Asst. Surgeon ...	Medical Establishment	...	Dec. 11, 1869	Ditto ...	179 13 0	...	179 13 0					
					TOTAL ...	...	3,280 0 2	...	3,280 0 2					

(a) Next-of-kin, Father, Fleetwood Williams, Esq., C. S. I., late Bengal Civil Service, Nynee Tal, administering.

(b) Widow. Mrs. Mary Best. Administrator General administering.

(c) Next-of-kin, E. MacIver, Esq., Scowrie House, Sutherlandshire, Scotland. Administrator General administering.

H. K. BURNE, *Colonel,*
Secretary to the Govt. of India.

NOTIFICATIONS.

MILITARY DEPARTMENT.

Calcutta, the 8th February 1871.

Under clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the under-mentioned Commissioned Officers, on the dates specified, were received in the Military Department during the month of January 1871 :—

CORPS.	RANK AND NAMES.	DATE OF DECEASE.	PLACE OF DECEASE.	TESTATE OR INTESTATE
58th Foot	Quarter Master D. Munro	Dec. 23, 1870	Sealkote.	
Medical Department	Assistant Surgeon J Knox(a)	„ 27, „	Meean Meer..	Intestate

(a) Nex-of-kin, Father, Mr Knox, Walshestown, Balbriggen, Dublin

H. K. BURNE, *Colonel,*
Secretary to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Fort William, the 4th February 1871.

No. 64.—Mr. W. Dorton, Accountant, 3rd Grade, North-Western Provinces, is transferred as Accountant, 2nd Grade, to the Office of the Accountant General, Public Works Department, to fill an existing vacancy.

The 6th February 1871.

No. 65.—Mr. J. Hair, Executive Engineer, 1st Grade, is appointed to officiate as Superintending Engineer in the Irrigation Branch in the North-Western Provinces, during the absence of Mr. C. C. Anderson, or until further orders.

The 7th February 1871.

No. 66.—The under-mentioned Officers of Royal Engineers are appointed to the Public Works Department as Assistant Engineers and posted to the Provinces specified :—

Lieutenant A. G. Begbie to Central India (Railway Branch) as Assistant Engineer, 1st Grade.

Lieutenant W. L. Greenstreet to the N. W. Provinces as Assistant Engineer, 2nd Grade.

Lieutenant J. Hare, to the Punjab (Railway Branch) as Assistant Engineer, 2nd Grade.

The 8th February 1871.

No. 68.—Private P. Twohig, Her Majesty's 18th Hussars, is appointed to the Public Works Department as an Overseer of the 1st Grade, and posted to Mysore.

No. 69.—Lieutenant J. Dundas, V. C., R. E., Executive Engineer, 3rd Grade, Bengal, is transferred to Central India for employment in the Railway Branch.

No. 70.—The following Officers of Royal Engineers are appointed to the Public Works Department as Assistant Engineers of the 2nd Grade, and posted to Hyderabad for employment on Railway works :—

Lieutenants W. H. James, R.E., and C. C. C. Barlow, R.E.

The 9th February 1871.

No. 71.—Mr. H. F. White, Executive Engineer, 3rd Grade, is transferred from the North-Western Provinces to Central India.

No. 72.—Mr. C. E. Livesay, temporary Assistant Engineer, 3rd Grade, Bengal, is permanently appointed to the Public Works Department in that Grade.

The 10*th February* 1871.

No. 74.—Captain F. D. M. Brown, V. C., Staff Corps, Assistant Engineer, 1st Grade, having reported his return from furlough, is re-appointed to the North-Western Provinces.

No. 75.—Mr. E. S. Masson, Assistant Controller, 2nd Grade, on probation, Examiner of Railway Accounts, Punjab, is transferred to the North-Western Provinces in the rank of Accountant, 2nd Grade, to fill an existing vacancy.

Mr. T. H. S. Biddulph, Accountant, 2nd Grade, Punjab, is appointed Examiner of Railway Accounts in that Province, with the Departmental Standing of Assistant Controller, 2nd Grade, on probation, *vice* Mr. Masson.

TELEGRAPH.

The 10*th February* 1871.

No. 73.—Mr. L. V. Fraser, an Assistant Superintendent, 2nd Grade, availed himself on the 26th November 1870 of the two years' furlough granted to him in Foreign Department Notification No. 211T of the 11th March 1870.

REVENUE.

(FORESTS).

The 4*th February* 1871.

No. 7*F.*—Major G. F. Pearson, Madras Staff Corps, received charge of the Office of Inspector General of Forests from Mr. Brandis on the afternoon of the 28th January.

The 6*th February* 1871.

No. 8*F.*—Mr. A. L. Hough is appointed a Sub-Assistant Conservator of Forests in British Burmah, on probation, with effect from the date on which he was appointed under the orders of the Chief Commissioner.

The 7*th February* 1871.

No. 9*F.*—The promotion of Captain C. W. Losack to the 1st Grade of Assistant Conservator of Forests in Bengal, notified in Public Works Department Notification No. 20F. of 4th August 1870, will have effect from the 19th August 1870.

The 8*th February* 1871.

No. 10*F.*—The services of Lieutenant Chalmers, of the Unattached List, late a Deputy Conservator of Forests in the Punjab, are replaced at the disposal of the Military Department, with effect from the 29th December 1867.

R. STRACHEY, *Colonel, R. E.,*
Offg. Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 11, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General, High Court, &c.

TOPOGRAPHICAL SURVEY DEPARTMENT.

NOTIFICATION.

Calcutta, the 7th February 1871.

No. 216.—The following promotion will have effect from the 1st January last:—

Mr. A. Cooper, Assistant Surveyor, 4th Grade, attached to No. 3 or Central Provinces and Vizagapatam Agency Survey, is promoted to 3rd Grade.

H. L. THUILLIER, *Colonel,*
Surveyor General of India.

ADMINISTRATOR GENERAL'S OFFICE.

NOTICE.

Admitted claims against the under-mentioned Estates are payable on Tuesday and Friday as usual:—

ESTATES.	Claims or Dividends.	Rates of Dividend per Rupee.
Carshore, J. J., Rev., late a Chaplain of the Civil Station at Agra ..	2nd Dividend ...	At 1a. 8¾p. per rupee.
* Espinasse, J W., Lieut. Col, late in H. M.'s 2nd Battln, 12th Foot	Claims ...	In full.
Ingram, C. G., late an Assistant Patrol in the Customs Department at Sirsa	1st Dividend ...	At 11as. 7½p. per rupee.
Jones, F. P, Lieut., late of the Bengal Staff Corps	Ditto ..	At 2as. 11p.
* Phillimore, W. J. Captain in the 10th Regt. N. I.	3rd Dividend .	At 2as. 6½p. per rupee, or balance in full.
* York, Richard, Sergt., late in the Unattached List	Claims ...	In full.

N. B.—Persons interested in the surplus of the Estates marked (*) are requested to make immediate application to the Administrator General, forwarding documentary evidence of their claims.

Persons presenting receipts for payment are requested at the same time to produce the registry certificates which have been granted to them from this Office.

CALCUTTA,
4, STRAND;
The 8th February 1871.

L. P. D. BROUGHTON,
Administrator General.

STATEMENT of the Affairs of the Bank of Bengal for the week ending 7th February 1871.

LIABILITIES.		Rs.	A.	P.
Proprietors' Capital paid-up		2,20,00,000	0	0
Reserve Fund		15,67,119	7	0
	Rs. A. P.			
General Treasury Balance at Head Office ...	2,07,69,972 9 7	3,63,89,698	2	3
Ditto ditto at Branches ...	1,56,19,725 8 8			
Other Deposits at Head Office and Branches		3,46,77,503	15	11
Bank Post Bills, &c.		6,14,833	4	11
Sundries		6,12,664	7	4
TOTAL ...		9,58,61,819	5	5

ASSETS.		Rs.	A.	P.
Government Securities		1,25,51,213	8	0
Loans on Government Securities at Head Office and Branches ...		57,03,987	3	9
Accounts of Credit on ditto ditto ditto ...		20,69,327	12	0
Mercantile Bills discounted at ditto ditto ...		1,61,13,710	13	7
Dead Stock		11,79,184	0	2
Stamps		14,745	2	0
Balances with other Banks		7,50,825	1	8
Sundries		2,23,473	2	11
		3,86,06,466	12	1
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	2,51,72,900 0 11	5,72,55,352	9	4
Ditto ditto at Branches ...	3,20,82,452 8 5			
TOTAL ...		9,58,61,819	5	5

By order of the Directors,

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

J. GORDON,
Chief Accountant & Deputy Secretary.

Statement of Transactions of District Savings Banks for the week ending 9th February 1871.

PROVINCE	Number of Banks open.	DEPOSITS		WITHDRAWALS			BALANCE.
		No.	Amount.	No.	Amount, Principal.	Amount, Interest.	
			Rs. A. P.		Rs. A. P.	Rs. A. P	Rs. A. P.
Bengal	22	70	4,983 2 0	9	2,861 1 0	7 8 0	53,039 14 10
North-Western Provinces ...	9	23	5,053 2 0	4	883 8 9	3 5 4	22,249 2 4
Punjab	7	7	1,608 0 0	2	506 0 0	3 2 11	14,398 8 9
Oudh	1	3	470 0 0	1	108 0 0	...	2,075 0 0
Central Provinces	4	5	775 0 0	...	...	...	7,846 11 0
British Burmah	3	1	175 0 0	...	...	...	3,260 0 0
Berar	2	3	551 0 0	...	...	...	1,551 0 0
India	1	2	75 0 0	2	100 0 0	...	5,076 6 2
TOTAL ...	49	114	13,690 4 0	18	4,458 9 9	14 0 3	1,09,496 11 1

CALCUTTA,
The 10th February 1871.

E. F. HARRISON,
Comptroller General.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED FOR	BALANCE OF BULLION		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
January 30th 1871 ...	...	...	1,822	85,768	35,08,487
" 31st " ...	...	...	1,822	85,768	35,08,487
February 1st " ...	...	...	1,822	85,746	35,08,487
" 2nd " ...	6,032	..	7,854	85,746	35,08,487
" 3rd " ...	...	...	7,854	85,746	35,08,487
" 4th " ...	...	...	6,843	85,746	35,08,487

CALCUTTA MINT,
The 6th February 1871.

H. HYDE, *Lieut. Colonel,*
Mint Master.

REVENUE SURVEY DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 3rd February 1871.

No. 36.—*Appointment.*—Captain Llewellyn Wavell, Bengal Staff Corps, Probationary Assistant Superintendent, to the 1st Division, North-West Provinces.

Transfer.—Mr. William Henry Patterson, Revenue Surveyor, 2nd Grade, from the 1st Division, North-West Provinces, to the 1st Division, Lower Provinces, from the 1st March 1871.

D. C. VANRENEN, *Colonel, R.A.,*
Supdt. of Revenue Surveys, Upper Circle.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The undermentioned students have passed the examination for the degree of Bachelor in Law :—

SECOND DIVISION.

In Order of Merit.

1	Bandyopádhyáy, Revatichandra	...	Presidency College.
2	Dev, Upendrachandra	...	Ditto.
3	Mukhopádhyáy, Srikrishna	...	Ditto.
4	Gupta, Jagadiswar	...	Kishnaghur College.
5	Ráy, Syámchánd	...	Ditto.
6	Chattopádhyáy, Aghornáth	...	Presidency College.
	Mukhopádhyáy, Gopállál	...	Ditto.
8	Dás, Hariprasád	...	Ditto.
9	Chattopádhyáy, Bireswar	...	Ditto.
10	Guha, Piyárimohan	...	Dacca College
11	Som, Jaygovinda	...	Presidency College.
12	Ghosh, Nandalál	...	Hooghly College.
	Mukhopádhyáy, Durgadás	...	Ditto.
14	Bhupsen Sing	...	Presidency College.
15	Mukhopádhyáy, Bihárilál	...	Ditto.
16	Ráy, Mahendranáth	...	Ditto.
	Mahomed Wajed	...	Ditto.
	Chattopádhyáy, Srigopál	...	Kishnaghur College.
	Basu, Kunjavihári	...	Hooghly College.

The undermentioned students have passed the examination for a Licence in Law :—

In Alphabetical Order.

Bandyopádhyáy, Indranáth	...	Presidency College.
„ Jadupati	...	Berhampore College.
Basák, Jagatdurlabh	...	Presidency College.
Basu, Bijaykrishna	...	Ditto.
„ Navinchandra	...	Ditto.
Bhattácháryya, Dwárikánáth	...	Patna College.
„ Mahendranáth	...	Presidency College.
Chakravarti, Chandrabhushan	...	Kishnaghur College.
„ Dwarikánáth	...	Dacca College.
„ Gopálchandra	...	Presidency College.
„ Haricharan	...	Dacca College.
Chánd, Prasannakumár	..	Ditto.
Chattopádhyáy, Kálidhan	...	Presidency College.
„ Sasibhushan	...	Ditto.
Chaudhuri, Narendranáth	...	Ditto.
„ Syámápada	...	Ditto.
Dás, Baikunthanáth	...	Dacca College.
„ Gorachánd	...	Presidency College.
„ Hemnáth	...	Ditto.
„ Iswarchandra	...	Ditto.
„ Jagatchandra	...	Ditto.
„ Sarvánanda	...	Ditto.
Datta, Bhavánicharan	...	Ditto.
„ Priyanáth (No. 2)	...	Ditto.
„ Trailokyanáth	...	Ditto.
Dhar, Dinanáth	...	Hooghly College.
Gangopádhyáy, Chandramohan	...	Kishnaghur College.
Ghosh, Amvikácharan	...	Presidency College.
„ Kailáschandra	...	Berhampore College.
„ Prasannakumár	...	Kishnaghur College.
„ Táráprasanna	...	Presidency College.
Ghoshál, Gopálchandra	...	Ditto.
Majumdár, Gangádhar	...	Ditto.
Mallik, Akhilcharan	...	Ditto.

Mitra, Mahendrachandra	...	Hooghly College.
" Rajanináth	...	Ditto.
" Trailokyanáth	...	Presidency College.
" Upendrachandra	...	Ditto.
Mukhopádhyáy, Jadunáth	...	Hooghly College.
" Mahendranáth	...	Berhampore College.
" Niváranchandra	...	Presidency College.
Ráy, Jogendranáth	...	Berhampore College.
Sányál, Rámlál	...	Presidency College.
Sen, Harischandra	...	Dacca College.
Set, Rájendranáth	...	Presidency College.

J. SUTCLIFFE, *Regis.*

The 28th January 1871.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 9th February 1871.

No. 224.—Mails for the following places, for transmission per Peninsular and Oriental Company's Steamer *Deccan*, will be closed in this Office on Monday, the 13th February 1871, at 6 P. M.:—

Madras, Ceylon, Penang, Singapore, Malacca, Hong-Kong, China, Japan and Australia.

N. B.—No letters, newspapers, books or pattern packets are sent to Aden, Suez, or Europe, or places *viâ* Europe, by Peninsular and Oriental Company's Steamers from Calcutta, the route to such places being *viâ* Bombay.

No. 225.—Mails for the Straits and Hong-Kong, for transmission per Steamers *Thales* and *China*, will be closed at this Office on Friday, the 17th February, at 6 P. M.

The 10th February 1871.

No. 226.—Mails for Penang, Singapore and Hong-Kong, for transmission per Steamer *Arratoon Apcar*, will be closed at this Office on Monday, the 13th February 1871, at 6 P. M.

No. 227.—The next Overland Mail *viâ* Bombay will close on Wednesday, the 15th February 1871.

2. Book post and pattern packets must be posted on the 14th.

3. There will be no Express.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or, bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M., and after 7 up to 8-30 P. M., by a Post Office Clerk at the East Indian Railway Station, Armenian Ghât.

Postage chargeable by the new route *viâ* Brindisi and Germany:—

		Rs.	A.	P.
For the United Kingdom ...	Each letter per ½ oz.	0	8	0
	Each newspaper per 4 oz.	0	2	8
	Each book or pattern packet. Not exceeding 1 oz.	0	2	0
	" " 2 "	0	3	4
	" " 4 "	0	4	8
	Every additional 4 "	0	4	8
For places served through the United Kingdom.	Each letter 8 pie per ½ oz. less than the published rate for a letter sent *viâ* Marseilles.			
	Each newspaper 8 pie per 4 oz. more than the published rate for a newspaper sent *viâ* Marseilles.			
	Each packet of books or patterns 8 pie per 4 oz. more than the published rate for a packet sent *viâ* Marseilles.			

As the late Papal States now form part of the Kingdom of Italy, correspondence for these States are now subject only to the same postal rules as apply to other parts of Italy, published in the Notification of this Department, dated 2nd September 1870.

No. 228.—Mails for Chittagong and Akyab, for transmission per Steamer *Moulmein*, will be closed at this Office on Thursday, the 16th February 1871, at 6 P. M.

No. 229.—Mails for Rangoon and Moulmein, for transmission per Steamer *Rangoon*, will be closed at this Office on Thursday, the 16th February 1871, at 6 P. M.

No. 230.—Mails for Gopaulpore, Bimlipatam, Vizagapatam, Coconada, Madras, Negapatam, Galle, Colombo Tuticorin, Cochin, Beypore, Cannanore, Tellicherry, Mangalore, Carwar, and Bombay, for transmission per Steamer *Satara,* will be closed at this Office on Monday, the 20th February 1871, at 6 P. M.

The 6th February 1871.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 4th February 1871.

Andrews, Miss.
Avetoom, C. J.

Body, Revd. W. S.
Buckland, D. G.
Brockman, H.
Bennett, G.
Bayly, W. G.
Binning, J.
Baptist, Mrs.
Baptist, J.

Collishand, J.
Camen, J. R. D.
Craven, Revd. T.
Craymer, Mrs.
Cartner, J.

Driver, S. H.
Denman, P.

Freeman, Mrs.
Frances, S.
Frances, E.

Hem Chundor Ker.
Hockley, S. W.
Howard, C.
Hodgkins, W. R.
Hunter, Lieut. R.
Hewitt, Hon'ble E.
Hubey, W. H. A.

Henderson, Mrs. C. J.
Hitwell, T. F.
Hamond, G. E. G.
Hutchins, A.

Innes, Mrs.

James, Mrs.

Knight, M.
Knight, J. W.
Kasi Nauth Biswas.
Kits, Mrs. E.
Kelly & Co.
Kelsey, Capt. W. F.
Khetter Mohun Chatterjee.

Larmen, J.
Lackersteen, Esq.
Lewis, J.

Miller, J. W.
Morgan, Capt. R. W.
Meek, J.
Mackay, A.
Macdonald, A.

Nisbett, Mrs.
Nilmoney Dey & Co.
Peters, Dr. J.
Peters, A.
Palmer, J.

Paxton, Mrs.
Payne, J. S.

Robinson, D.

Stenning, J. C.
Standen, W.
Shaw, R.
Smith, C. S.
Speaks, T. M., & Co.

Tambe, J. S. M. C.
Thompson, Mrs. W. J.
Thompson, W. J.
Terry, B. H.
The Principal, Alipore School.
The Personal Assistant to Commissioner, Inland Customs.

Umbica Churn Ghose.

Walker, Capt.
Wise, C.
Wilson, G. M.
Welcome, A.
Wetherall, J.
Weeks, Sergt.
Wilson, Capt. T. G.
Walsh, C. E.
Wallace, Mrs. C.
William, J.
Whyland, L.

W. H. McGOWAN,
Post Master of Calcutta.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 11, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

UNCOVENANTED SERVICE FAMILY PENSION FUND.

Result of Votes received on the Circular letter dated 1st November 1870.

Subject.	For.	Against.
Whether Mr. J. Mahony should be restored to his standing as a subscriber on payment of all arrears of subscription and the expense of the present appeal	594	*Nil*

Published by order of the Directors,
GEO. W. KELLNER,
Secretary.

The 1st February 1871.

Report of a Deserter from the 107th Regiment of Infantry,—dated at Barrackpore, this 7th day of February 1871.

Number, Rank, and Name	Age.	Size. Feet.	Size. Inches.	Color of Complexion.	Color of Hair	Color of Eyes.	Date of Desertion.	Place of Desertion.	Date of Enlistment	At what place enlisted	Parish and County in which born	Marks.	Trade.	Coat or Jacket	Waistcoat.	Breeches or Trowsers	Remarks
No 2115, Private, William Hanton	23 years, 2 months.	5	6	Sallow.	Dark Brown.	Brown.	30th January 1871.	Barrackpore.	21st November 1865	Burnley, Lancaster.	Barnaldswick, near Colne, York	*Nil*	Weaver.	Regimental Cloth Tunic	*Nil*	Regimental Cloth Trowsers	None.

F. CASTLE, *Captain and Major,*
Commanding Det. 107th Regiment.

The Estate of the late Mr. T. Menzies.

Notice is hereby given to parties having claims to the Estate of the late Mr. T. Menzies, who died near Allahabad on the 28th August 1868, *i. e.*, on the allotments of Waste Lands No. 2, Lookcha Nos. 3 & 4, 4, 8, 9 Ummurgurh, and Bhuddowra, in the District of Kheree, Oudh, that within three months from date they are requested to send in their claims to the undersigned, otherwise they will not be recognised.

C. R. SHAW, *Major,*
Deputy Commissioner.

KHEREE, DY. COMMR.'S OFFICE,
The 25th November 1870.

In re Estate of the late Mr. Herbert Lewis Augustus Davis, Executive Engineer, Hoshungabad.

Whereas letters of administration to the above estate have been this day granted to Flora Davis, the widow of the deceased, presently residing at Jabálpúr in the Central Provinces, all persons indebted to or having claims on the estate are required to communicate the same to the Administratrix from this date.

J. B. DENNYS, *Lieut. Colonel,*
District Judge.

DY. COMMR.'S OFFICE;
HOSHUNGABAD,
The 19th January 1871.

Central Provinces Gazetteer, Edition of 1870, in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per Vol., exclusive of postage charge. Apply to Messrs. Thacker, Vining & Co., Bombay, or to Superintendent, Chief Commissioner's Office, Nagpúr.

In the District Court of Akyab.

Miscellaneous Civil Case No. 2 of 1871.

IN THE MATTER OF HAZEE MIRZA HOOSSAIN, INTESTATE.

Whereas certain effects belonging to Hazee Mirza Hoossain, who died intestate at Akyab, are under the seal of this Court.

All persons claiming to administer to the estate of the said Hazee Mirza Hoossain are hereby warned to appear in this Court on or before the 21st day of February 1871 to prove their claims.

Given under my hands and the seal of the Court this 20th day of January 1871.

W. DeCOURCY IRELAND,
Deputy Commissioner.

Notice.

The partnership existing between Alfred March Wibrow and Henry Samuel Brookes in the Barrackpore Station Hotel is dissolved from this day, the business will henceforth be carried on by the said Henry Samuel Brookes.

H. S. BROOKES.

The 31st January 1871.

PROMISSORY NOTES.

Lost.

In transmission by post to London the upper half of the under-mentioned Government Promissory Note in the name of the Revd. C. Moultrie, No. 028104 of 5 per cent. Loan of 1856-57.

G. W. MOULTRIE.

The 24th January 1871.

Lost or Stolen.

The Public is hereby cautioned against purchasing, pledging or in any way dealing with the following Government Security, *viz.*:—

New 5 per cent. Government Security No. 60101 of 1856-57 for Rs. 1,000.

The Security in question stands in the name of Baboo Behary Lall Singh, and has never been endorsed by him to any one.

Stolen.

The following Government Promissory Notes of the 4 per cent. Loan standing in the name of Brojogobind Shaw :—

No. 84750 of 17794 of 1842-43 for Rs. 500.
„ 11380 ... ... „ 700.

SWINHOE, LAW & Co.,
Attorneys for Brojogobind Shaw of Pathooriaghatta.

At the beginning of this month Promissory Note No. 9649 and 9971 of 1832-33 for Rs. 1,000 of 4 per cent. Interest payable from Fyzabad Treasury.

RAJA BANEEMADHO SINGH,
Of Utronleya.

The 31st January 1871.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

CALCUTTA CIRCLE.

REGISTER No.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.		
		Rs.	
3806 ...	A/65 42971 ...	500 ...	Chunna Mull Suttyah.
	A/84 08506 ...	100 ..	
	A/84 09010 ...	100	
	A/16 08505 ...	100 ...	
3807 ...	A/70 02154 ...	100 ...	Baboo Nilmadhub Haldar.
3810 ...	A/60 32143 ...	10 ...	Baboo Muddongopal Burral.
3811 ...	A/38 01335 ...	50 ...	Messrs. Kistochunder, Gobindchunder Shaha.
3812 ...	A/78 55189 ...	10 ...	H. E. S. Dodsworth, Esq.
3813 ...	A/70 32523 ...	100 ...	Lalla Moonalall.
	A/70 31242 ...	100 ...	
	A/81 86363 ...	20 ...	
	A/50 72709 ...	100 ...	
3814 ...	A/14 19539 ...	100 ...	W. Searles, Esq.
3815 ...	A/57 34796 ...	50 ...	Audore Monce Bostomy.
	A/57 31010 ...	50 ...	
	A/57 36624 ...	50 ...	
	A/57 38013 ...	50 ...	
	A/57 32265 ...	50 ...	
	A/57 34652 ...	50 ...	
3816 ...	A/56 02927 ...	1,000 ...	N. Paliologus, Esq.
	A/56 15856 ...	1,000 ...	
3817 ...	A/84 20122 to A/84 20126 ...	100 each...	G. W. Macleod, Esq., Examiner of Claims, Calcutta.
	A/60 28221 to A/60 28270 ...	10 each...	
3818 ...	A/84 15980 ...	100 ...	Baboo Woomeshchunder Chatterjee.
	A/70 65186 ..	100 ...	
3819 ...	A/73 73985 ...	10 ...	The Chief Pay Master, East Indian Railway.
	A/80 15924 ...	10 ...	

CALCUTTA CIRCLE—*continued.*

REGISTER NO.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes partially lost or destroyed.		
		Rs.	
3804 ...	A/44 18271 } wrongly joined A/44 18270 }	20 ...	Baboo Resee Case Dey.
3805 ..	A/79 22445 ... A/79 22450 ...	10 ... 10 ...	Baboo Jogessur Sandel.
3808 ...	A/57 74801 ...	50 ...	Baboo Tarakishore Bidda Bachospotty
3809 ...	A/77 70121 ...	10 ...	S. E. Walker, Esq.
3820 ..	A/53 35480 ...	50 ...	Baboo Pranessur Ghose.
3821 ...	A/74 89996 ...	20 ...	C. H. Allmutt, Esq.
3666 ...	A/56 28779 ...	50 ...	Shah Zufullah.
3822 ...	A/57 74773 } wrongly joined A/57 74772 }	50 ...	G. Burbridge, Esq.
3823 ...	A/78 06444 ...	10 ...	Baboo Netyechurn Mitter.

PAPER CURRENCY DEPARTMENT;
CALCUTTA,
The 9th February 1871.

L. BERKELEY,
Asst. Commr. of Paper Currency.

ALLAHABAD CIRCLE.

NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes partially lost or destroyed.	
	Rs.	
A/40 30358 } wrongly joined A/40 30354 }	50 ...	Phool Chund, Calcutta.
D/8 04029 } D/8 04030 } ..	10 ...	Kadar Nauth Roy, Commissariat Agent, Moradabad.
D/4 01510 ...	50 ...	Ram Rutton Ludda, Cawnpore.
A/40 37503 ...	50 ..	Gobind Chunder Daw, Calcutta.

PAPER CURRENCY OFFICE;
ALLAHABAD,
The 6th February 1871.

S. JENNINGS, *A. A. G.*,
for *Deputy Commissioner of Paper Currency.*

MADRAS CIRCLE.

NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.	
	Rs.	
B/50 70385 ...	10 ...	Mr. H. A. K. Wright, 27, Rundall's Road, Vepery, Madras.
B/50 71449 ...	10 ...	
B/50 71450 ...	10 ...	

PAPER CURRENCY OFFICE;
MADRAS,
The 30th January 1871.

H. W. GRAHAM,
Commissioner of Paper Currency.

BOMBAY CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes partially lost or destroyed.		
1867-68.		Rs.	
17 ..	C/30 47627 ...	10 ...	Essac Moossa, Memon Wada, Bombay.
22 ...	C/50 72689 ...	10 ...	Booransabwullud Mulluckhote, Budlapore.
49 ...	C/47 59089 ...	20 ...	Rustomjee Ruttonjee Carawalla, Bombay.
56 ...	C/18 05782 ...	50 ...	Major A. E. Osborne, Examiner's Office, Pay Department, Calcutta.
1868-69.			
7 ..	C/31 65045	20 ...	Mr. T. Girty, Bombay.
61 ...	C/29 94304 ...	50 ...	Lestock Reid, Esq., Bombay C. S.
77 ...	C/31 88739 ...	20 ...	Shreedhur Babjee, Wittulwady, Bombay.
1869-70.			
31 ...	C/25 97938 ...	10 ...	Jehangeer S. Metta, Indore.
32 ...	C/24 18590 ...	10 ...	Captain Henry Fraser, District Superintendent of Police, Nimar.
65 ...	C/59 53228 ...	100 ...	Messrs. Payne & Co., Wine Merchants, Bombay.
48a ...	C/50 83532 } wrongly joined C/30 8353 } wrongly joined	10 ...	Megha Moota, Bhendy Bazar, Bombay.
1870-71.			
11 ...	C/47 76219 ...	20 ...	C. W. Richardson, Esq., Kulladghee.
45	C/57 95726 ...	10 ...	Mr. E. Hobson, Booldana.
	C/84 07605 ...	10 ...	
	C/85 54187 ...	10 ...	
59 ...	C/84 03946 ...	10 ...	Mr. E. W. Freeman, No. 53, Picket Road.
73 ..	C/78 10143 ...	10 ...	Narrayen Succaram, Nassick.
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The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 11, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General in Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 27th January 1871, and is hereby promulgated for general information :—

ACT No. IV OF 1871.

THE CORONERS' ACT, 1871.

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AN ACT TO CONSOLIDATE AND AMEND THE LAWS RELATING TO CORONERS.

Preamble.

WHEREAS it is expedient to consolidate and amend the laws relating to Coroners in the Presidency Towns; It is hereby enacted as follows:—

CHAPTER I.—*Preliminary.*

Short title.

1. This Act may be called "The Coroners' Act, 1871:"

Local extent.

It extends to the local limits of the ordinary original civil jurisdiction of the High Courts of Judicature at Fort William, Madras and Bombay;

Commencement.

And it shall come into force on the passing thereof.

Repeal of enactments.

2. The enactments mentioned in the first schedule hereto annexed are repealed to the extent specified in the third column of the said schedule.

CHAPTER II.—*Appointment of Coroners.*

Coroners of Calcutta, Madras and Bombay.

3. Within the local limits of the ordinary original civil jurisdiction of each of the said High Courts, there shall be a Coroner. Such Coroners shall be called, respectively, the Coroner of Calcutta, the Coroner of Madras, and the Coroner of Bombay.

Their appointment, suspension and removal.

4. Every such officer shall be appointed and may be suspended or removed by the Local Government.

Present Coroners.

Every person now holding such office shall be deemed to have been appointed under this Act.

Coroners to be 'public servants.'

5. Every Coroner shall be deemed a public servant within the meaning of the Indian Penal Code.

Power to hold other offices.

6. Any Coroner may hold simultaneously any other office under Government.

Oath to be taken by Coroner.

7. Every person hereafter appointed to the office of Coroner shall take and subscribe, before one of the Judges of the High Court, an oath that he will faithfully discharge the duties of his office.

CHAPTER III.—*Duties and Powers of Coroners.*

Jurisdiction to enquire into deaths.

8. When a Coroner is informed that the death of any person has been caused by accident, homicide, suicide, or suddenly by means unknown, or that any person being a prisoner has died in prison,

and that the body is lying within the place for which the Coroner is so appointed,

the Coroner shall inquire into the cause of death.

Every such inquiry shall be deemed a judicial proceeding within the meaning of section one hundred and ninety-three of the Indian Penal Code.

Coroner to be sent for when prisoner dies.

9. Whenever a prisoner dies in a prison situate within the place for which a Coroner is so appointed, the Superintendent of the prison shall send for the Coroner before the body is buried. Any Superintendent failing herein shall on conviction before a Magistrate be punished with fine not exceeding five hundred rupees.

Nothing in the former part of this section applies to cases in which the death has been caused by cholera or other epidemic disease.

Power to hold inquests on bodies within local limits wherever cause of death occurred.

10. Whenever an inquest ought to be holden on any body lying dead within the local limits of the jurisdiction of any Coroner, he shall hold such inquest, whether or not the cause of death arose within his jurisdiction.

Power to order body to be disinterred.

11. A Coroner may order a body to be disinterred within a reasonable time after the death of the deceased person, either for the purpose of taking an original inquisition where none has been taken, or a further inquisition where the first was insufficient.

Summoning jury.

12. On receiving notice of any death mentioned in section eight, the Coroner shall summon five, seven, nine, eleven, thirteen or fifteen respectable persons to appear before him at a time and place to be specified in the summons, for the purpose of enquiring when, how, and by what means the deceased came by his death.

Inquest may be on Sunday.

Any inquest under this Act may be held on a Sunday.

Opening Court

13. When the time arrives, the Coroner shall proceed to the place so specified, open the Court by proclamation, and call over the names of the jurors.

Jurors to be sworn.

14. When a sufficient jury is in attendance, he shall administer an oath to each juror to give a true verdict according to the evidence, and shall then proceed with the jury to view the body.

View of body.

15. The Coroner and the jury shall view and examine the body at the first sitting of the inquest, and the Coroner shall make such observations to the jury as the appearance of the body requires

Proclamation for witnesses.

16. The Coroner shall then make proclamation for the attendance of witnesses, or, where the inquiry is conducted in secret, shall call in separately such as know anything concerning the death.

Summoning witnesses.

17. It shall be the duty of all persons acquainted with the circumstances attending the death to appear before the inquest as witnesses: the Coroner shall enquire of such circumstances and the cause of the death; and if before or during the enquiry he is informed that any person can give evidence material thereto, may issue a summons requiring him to attend and give evidence in the inquest.

Any person failing so to attend or give evidence shall be deemed to have committed an offence under section one hundred and seventy-four or one hundred and seventy-six of the Indian Penal Code, as the case may be.

For the purpose of causing prisoners to be brought up to give evidence, the Coroner shall be deemed a Criminal Court within the meaning of Act No. XV of 1869 *(to provide facilities for obtaining the evidence and appearance of prisoners and for service of process upon them.)*

Post mortem examinations.

18. The Coroner may direct the performance of a *post mortem* examination, with or without an analysis of the contents of the stomach or intestines, by any medical witness summoned to attend the inquest: and every medical witness, other than the Chemical Examiner to Government, shall be entitled to such reasonable remuneration as the Coroner thinks fit.

Fees to medical witnesses.

Evidence to be on oath.

Evidence on behalf of accused.

19. All evidence given under this Act shall be on oath, and the Coroner shall be bound to receive evidence on behalf of the party (if any) accused of causing the death of the deceased person.

Interpreter.

Witnesses unacquainted with the English language shall be examined through the medium of an interpreter, who shall be sworn to interpret truly as well the oath as the questions put to, and the answers given by, the witnesses.

Questions suggested by jury.

After each witness has been examined, the Coroner shall enquire whether the jury wish any further questions to be put to the witness, and if the jury wish that any such questions should be put, the Coroner shall put them accordingly.

Coroner to take down evidence in writing.

20. The Coroner shall commit to writing the material parts of the evidence given to the jury, and shall read or cause to be read over such parts to the witness and then procure his signature thereto.

Witnesses to sign depositions.

Any witness refusing so to sign shall be deemed to have committed an offence under section one hundred and eighty of the Indian Penal Code.

Coroner to subscribe depositions.

Every such deposition shall be subscribed by the Coroner.

Adjournment of inquest.

21. The Coroner may adjourn the inquest from time to time, and from place to place.

Jurors' recognizances.

Whenever the inquest is adjourned the Coroner shall take the recognizances of the jurors to attend at the time and place appointed, and notify to the witnesses when and where the inquest will be proceeded with.

The amount of such recognizances shall in each case be fixed by the Coroner.

Coroner to sum up to jury.

22. When all the witnesses have been examined the Coroner shall sum up the evidence to the jury, and the jury shall then consider of their verdict.

Coroner to draw up inquisition.

23. When the verdict is delivered the Coroner shall draw up the inquisition according to the finding of the jury, or, when the jury is not unanimous, according to the opinion of the majority.

Contents of inquisition.

24. Every inquisition under this Act shall be signed by the Coroner with his name and style of office and by the jurors, and shall set forth—

(1) where, when, and before whom the inquisition is holden,

(2) who the deceased is,

(3) where his body lies,

(4) the names of the jurors, and that they present the inquisition upon oath,

(5) where, when, and by what means the deceased came by his death, and

(6) if his death was occasioned by the criminal act of another, who is guilty thereof.

If the name of the deceased be unknown, he may be described as a certain person to the jurors unknown.

Every such inquisition shall be in the form set forth in the second schedule hereto annexed, with such variation as the circumstances of each case require.

Procedure where verdict amounts to murder, culpable homicide, or killing by negligence.

25. When the verdict is that the death has been caused by culpable homicide amounting to murder, or by culpable homicide not amounting to murder, or by a rash or negligent act not amounting to culpable homicide, the Coroner shall bind by recognizance any person knowing or declaring anything material touching such murder, homicide, or act to appear at the next criminal sessions at which the trial is to be, then and there to prosecute or give evidence against the party charged.

Coroner to certify and deliver inquisition, depositions, and recognizances.

The Coroner shall certify and subscribe such recognizances, and shall, immediately after the inquest, deliver them, together with the inquisition and evidence, to the proper officer of the Court in which the trial is to be.

Warrant against person accused.

26. The Coroner shall also, where the verdict justifies him in so doing, issue his warrant for the apprehension of the person accused and commit him to prison until he is thence discharged by due course of law, or, if he be already in prison, issue a detainer to the officer in charge of the jail in which he is.

Power to accept bail.

27. In cases where the jury has found against any person a verdict of culpable homicide not amounting to murder, or of killing by a rash or negligent act not amounting to culpable homicide, the Coroner may, if he thinks fit, accept bail with sufficient sureties for the appearance of such person at the next criminal sessions, and thereupon such person, if in custody of any officer of the Coroner's Court, or in any gaol under a warrant of commitment issued by the Coroner, shall be discharged therefrom.

Warrant for burial.

28. When the proceedings are closed, or before, if it be necessary to adjourn the inquest, the Coroner shall give his warrant for the burial of the body on which the inquest has been taken.

Inquisitions not to be quashed for want of form.

29. No inquisition found upon or by any inquest shall be quashed for any technical defect.

Amendment of inquisition.

In any case of technical defect, a Judge of the High Court may, if he thinks fit, order the inquisition to be amended, and the same shall forthwith be amended accordingly.

Cessation of jurisdiction as to treasure trove, wrecks, &c.

30. It shall no longer be the duty of the Coroner to enquire whether any person dying by his own act was or was not *felo de se*, to enquire of treasure trove or wrecks, to seize any fugitive's goods, to execute process, or to exercise as Coroner any jurisdiction not expressly conferred by this Act.

Felo de se.

A *felo de se* shall not forfeit his goods.

Deodands.

Deodands are hereby abolished.

CHAPTER IV.—*Coroner's Juries.*

Fine on juror neglecting to attend.

31. Whenever any person has been duly summoned to appear as a juror by a Coroner, and fails or neglects to attend at the time and place specified in the summons, the Coroner may cause him to be openly called in his Court three times to appear and serve as a juror; and upon the non-appearance of such person, and proof that such summons has been served upon him, or left at his usual place of abode, may impose such fine upon the defaulter, not exceeding fifty rupees, as to the Coroner seems fit.

Certificate as to defaulting juror.

32. The Coroner shall make out and sign a certificate, containing the name and surname, the residence and trade or calling of every person so making default, together with the amount of the fine so imposed, and the cause of such fine,

and shall send such certificate to one of the Magistrates of the place of which he is the Coroner,

Service of copy of certificate.

and shall cause a copy of such certificate to be served upon the person so fined, by having it left at his usual place of residence, or by sending the same through the Post Office, addressed as aforesaid and registered.

Levy of fine.

33. Thereupon such Magistrate shall cause the fine to be levied in the same manner as if it had been imposed by himself.

Jurors not to be twice summoned within the year.

34. Unless in case of necessity, no person who has appeared, or has been summoned to appear, as a juror on an inquest and has not made default, shall, within one year after such appearance or summons, be summoned to appear as a juror under this Act.

Jurors on inquest on prisoner.

35. When an inquest is held on the body of a prisoner dying within a prison, no officer of the prison and no prisoner confined therein shall be a juror on such inquest.

CHAPTER V.—*Rights and Liabilities of Coroners.*

Coroner's salary.

36. Every Coroner shall be entitled to such salary for the performance of the duty of his office, as is prescribed in that behalf by the Governor General in Council.

Disbursements to be repaid.

37. All disbursements duly made by a Coroner for fees to medical witnesses, hire of rooms for the jury and the like, shall be repaid to him by the Local Government.

Power to appoint deputy.

38. Every Coroner may from time to time, with the previous sanction of the Local Government, appoint, by writing under his hand, a proper person to act for him as his deputy in the holding of inquests, and such deputy shall take and subscribe, before one of the Judges of the High Court, an oath that he will faithfully discharge the duties of his office.

Oath to be taken by deputy.

All inquests taken and other acts done by any such deputy, under or by virtue of any such appointment, shall be deemed to be the acts of the Coroner appointing him;

Provided that no such deputy shall act for any such Coroner except during the illness of the said Coroner, or during his absence for any lawful and reasonable cause.

Revocation of appointment.

Every such appointment may at any time be cancelled and revoked by the Coroner by whom it was made.

Exemption from serving on juries.

39. No Coroner or Deputy Coroner shall be liable to serve as a juror.

Privilege from arrest.

40. Coroners and Deputy Coroners shall be privileged from arrest while engaged in the discharge of their official duty.

Penalty for failure to comply with Act.

41. Any Coroner or Deputy Coroner failing to comply with the provisions of this Act, or otherwise misconducting himself in the execution of his office, shall be liable to such fine as the Chief Justice of the High Court, upon summary examination and proof of the failure or misconduct, thinks fit to impose.

Limitation of suits.

42. No proceeding for anything done under this Act, or for any failure to comply with its provisions, shall be commenced or prosecuted after the expiration of three months from such fact or failure, nor after tender of sufficient amends.

FIRST SCHEDULE.

Number and year.	Title.	Extent of Repeal.
33 Geo. III, cap. fifty-two.	An Act for continuing in the East India Company, for a further term, the possession of the British territories in India, together with their exclusive trade, under certain limitations; for establishing further Regulations for the government of the said territories and the better administration of justice within the same; for appropriating to certain uses the revenues and profits of the said Company; and for making provision for the good order and government of the towns of Calcutta, Madras and Bombay.	Section one hundred and fifty-seven.
9 Geo. IV, cap. seventy-four.	An Act for improving the administration of criminal justice in the East Indies.	Sections five and six and (so far as it relates to Coroners) section fifty-one.
Act No. IV of 1848 ...	An Act for regulating Coroners' Juries ...	The whole.
Act No. XLV of 1850.	An Act to declare the law as to the jurisdiction of Coroners.	The whole.

SECOND SCHEDULE.

Form of Inquisition.

AN INQUISITION taken at on the day of , 187 , before E F, Coroner of on view of the body of A B then and there lying dead, upon the oath of G H, I J, K L and M N, then and there duly sworn and charged to inquire when, how, and by what means the said A B came to his death.

We, the said jurors, find unanimously [*or* by a majority of] that the death of the said A B was caused, on or about the day of 187 , by [*here state the cause of death as in the following examples*—

1. *Cases of homicide*]— a blow on the head with a stick inflicted on him by C D, under such circumstances that the act of C D was justifiable [*or* accidental] homicide.
   — a stab on the heart with a knife inflicted on him by C D, under such circumstances that the act of C D was culpable homicide not amounting to murder [*or* culpable homicide amounting to murder, *or* a rash *or* negligent act not amounting to culpable homicide.]
2. *Cases of accident*]— falling out of a boat into the river Hughli, whereby he was drowned.
   — a kick from a horse which fractured his skull and ruptured blood-vessels in his head.
3. *Cases of suicide*]— shooting himself through the head with a pistol.
   — arsenic, which he voluntarily administered to himself.
4. *Cases of sudden death by means unknown*]— disease of the heart.
   — apoplexy.
   — sunstroke.

And so say the jurors upon their oath aforesaid.

Witness our hands. E F, Coroner of

G H, I J, K L, M N, O P (jurors).

WHITLEY STOKES,

Secretary to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 27th January 1871, and is hereby promulgated for general information :—

ACT No. V OF 1871.

THE PRISONERS' ACT, 1871.

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AN ACT TO CONSOLIDATE THE LAWS RELATING TO PRISONERS CONFINED BY ORDER OF A COURT.

Preamble.

FOR the purpose of consolidating the laws relating to prisoners confined by order of a Court; It is hereby enacted as follows:—

I.—PRELIMINARY.

Short title.

1. This Act may be called "The Prisoners' Act, 1871:"

Local extent.

It extends to the whole of British India;

Commencement.

And it shall come into force on the passing thereof.

Repeal of Acts.

2. The Acts mentioned in the Schedule hereto annexed are repealed to the extent specified in the third column of the said Schedule.

II.—PRISONERS IN THE PRESIDENCY TOWNS.

Warrants and writs to be directed to Police Officers

3. All writs or warrants for the arrest or apprehension of any person, issued or awarded by the High Court in the exercise of its ordinary, extraordinary, or other criminal jurisdiction, shall be directed to and executed by any officer of Police within the local limits of such jurisdiction.

Power to appoint Superintendent of Presidency Prisons.

4. The Local Government may appoint officers who shall have authority to receive and keep prisoners committed to their custody under the provisions of this Part.

All such officers appointed under any Act hereby repealed, shall be deemed to be appointed under this Act.

Such officers shall be called, in Calcutta, the Superintendent of the Presidency Prison, in Madras, the Superintendent of Prisons for the town of Madras, and in Bombay, by such title or respective titles as the Local Government from time to time directs.

Every such officer is hereinafter referred to as 'the Superintendent.'

Superintendents to detain persons committed.

5. The Superintendent is hereby authorized and required to keep and detain all persons duly committed to his custody pursuant to the provisions of this Act, or otherwise, by any Court, Judge, Justice of the Peace, Magistrate of Police, Coroner, or other public officer lawfully

exercising civil or criminal jurisdiction according to the exigency of any writ, warrant or order by which such person has been committed, or until such person is discharged by due course of law.

Superintendents to return writs, &c., after execution or discharge.

6. The Superintendent shall forthwith after the execution of every such writ, order, or warrant, except warrants of commitment for trial, or after the discharge of the person committed thereby, return such writ, order, or warrant to the Court or other officer by which or by whom the same has been issued or made, together with a certificate endorsed thereon and signed by the Superintendent, showing how the same has been executed, or why the person committed thereby has been discharged from custody before the execution thereof.

Delivery of persons sentenced to imprisonment or death.

7. Whenever any person is sentenced by the High Court in the exercise of its original criminal jurisdiction to imprisonment or to death, the Court shall cause him to be delivered to the said Superintendent, together with the warrant of the said Court, and such warrant shall be executed by the Superintendent and returned by him to the High Court when executed.

Delivery for intermediate custody of persons sentenced to transportation or penal servitude.

8. Whenever any person is sentenced by the High Court in the exercise of its original criminal jurisdiction to transportation or penal servitude, the Court shall cause him to be delivered for intermediate custody to the Superintendent, and the imprisonment of such person shall have effect from such delivery.

Order under Mutiny Act for intermediate custody.

9. Whenever any Judge of a High Court makes, under any Act for the time being in force for punishing mutiny and desertion, and for the better payment of the Army and their quarters, an order for the intermediate custody of an offender sentenced by a Court Martial holden in India, the Judge shall order such offender to be detained for intermediate custody by the Superintendent.

Committals by High Court in execution of a decree or for contempt.

10. Whenever any person is committed by the High Court, whether in execution of a decree or for contempt of Court, or other cause, he shall be taken by the officer to be appointed for that purpose by such Court, and shall be delivered to the Superintendent, together with a warrant of commitment.

Delivery of persons sentenced by Police Magistrate to imprisonment for non-payment of fine.

11. Whenever any person is sentenced by a Magistrate of Police for the town of Calcutta, Madras, or Bombay, to imprisonment, either absolutely or for default of payment of any fine imposed by any such Magistrate, or is committed to prison for failure to find security to keep the peace and to be of good behaviour, the Magistrate shall cause him to be delivered to the Superintendent, together with a warrant of the Court.

Delivery of persons committed by Justice or Magistrate or Coroner for trial by High Court.

12. Every person committed by a Justice of the Peace or Magistrate or Coroner for trial by the High Court in the exercise of its original criminal jurisdiction shall be delivered to the Superintendent, together with a warrant of commitment, directing him to have the body of such person before the Court for trial, and the Superintendent shall, as soon as practicable, cause such person to be taken before the Court at a Criminal Session of the said Court, together with the warrant of commitment, in order that he may be dealt with according to law.

Custody, pending enquiries under Act XXIII of 1861, section 8.

13. Pending any such enquiry as is mentioned in section eight of Act No. XXIII of 1861 (*to amend Act VIII of* 1859), which the High Court considers it necessary to make, the defendant may be delivered by the officer of the said Court to the Superintendent, subject to the provisions as to deposit of fees and as to release on security contained in the same section,

and the Superintendent is hereby authorized and required to detain such defendant in safe custody until he is re-delivered to the Officer of the Court for the purpose of being taken before the said Court in pursuance of an order of the said Court or of a Judge thereof, or until he is released by due course of law.

Delivery of persons arrested in pursuance of warrant of High Court or Small Cause Court.

14. Every person arrested in pursuance of a writ, warrant, or order of the High Court, in the exercise of its original civil jurisdiction,

or in pursuance of a warrant of any Court established in Calcutta, Madras, or Bombay under Act No. IX of 1850 (*for the more easy recovery of small debts and demands in Calcutta, Madras, and Bombay*),

or in pursuance of a warrant issued under section three of this Act,

shall be brought without delay before the Court by which, or by a Judge of which, the writ, warrant, or order was issued, awarded, or made, or before a Judge thereof, if the said Court, or a Judge thereof, is then sitting for the exercise of original jurisdiction;

and if such Court, or a Judge thereof, is not then sitting for the exercise of original jurisdiction, shall, unless a Judge of the said Court otherwise orders, be delivered to the Superintendent for intermediate custody, and shall be brought before the said Court, or a Judge thereof, at the next sitting of the said Court, or of a Judge thereof, for the exercise of original jurisdiction, in order that such person may be dealt with according to law;

and the said Court or Judge shall have power to make or award all necessary orders or warrants for that purpose.

Warrants under Regulations for confinement of State prisoners.

15. Any warrant of commitment under Regulation III of 1818 of the Bengal Code (*for the Confinement of State Prisoners*), Regulation II of 1819 of the Madras Code (*for the Confinement of State Prisoners*), and Regulation XXV of 1827 of the Bombay Code (*for the Confinement of State Prisoners, and for the Attachment of the Lands of Chieftains and others, for Reasons of State*), may be directed to the Superintendent in the same manner as the same might have been directed to the Sheriff under Act No. XXXIV of 1850 (*for the better Custody of State Prisoners*), and Act No. III of 1858 (*to amend the Law relating to the arrest and detention of State Prisoners*).

III.—PRISONERS IN THE MOFUSSIL.

16. Officers in charge of prisons situate outside the local limits of the ordinary original civil jurisdictions of the High Courts of Judicature at Fort William, Madras and Bombay, shall be competent to give effect to any sentence or order or warrant for the detention of any person passed or issued by any Court or tribunal acting under the authority of Her Majesty, or of the Governor General in Council, or of any Local Government.

Officers in charge of prisons may give effect to sentences of certain Courts.

17. A warrant under the official signature of an officer of such Court or tribunal shall be sufficient authority for holding any prisoner in confinement, or for sending any prisoner for transportation beyond sea, in pursuance of the sentence passed upon him.

Warrant of officer of such Court to be sufficient authority.

18. Any officer in charge of a prison doubting the legality of any warrant sent to him for execution under this Part, or the competency of the person whose official seal and signature are affixed thereto to pass the sentence and issue such warrant, shall refer the matter to the Local Government, by whose order on the case such officer and all other public officers shall be guided as to the future disposal of the prisoner.

Procedure where jailor doubts the legality of warrant sent to him for execution.

Pending any such reference, the prisoner shall be detained in such manner and with such restrictions or mitigations as may be specified in the warrant.

19. The Local Government may authorize the reception, detention, or imprisonment in any place under such Government, for the periods specified in their respective sentences, of persons sentenced within the territories of any Native Prince or State in alliance with Her Majesty to imprisonment or transportation for any of the following offences:—

Imprisonment in British India of persons convicted of certain offences in Native States.

counterfeiting coin,

uttering counterfeit coin,

murder,

culpable homicide not amounting to murder,

being a thug,

voluntarily causing grievous hurt,

administering poison,

kidnapping,

selling minors for purposes of prostitution,

rape,

robbery,

dacoity,

dacoity with murder,

robbery or dacoity with attempt to cause death or grievous hurt,

attempt to commit robbery or dacoity when armed with a deadly weapon,

making preparation to commit dacoity,

belonging to a gang of dacoits,

dishonest misappropriation of property,

breach of trust,

house-burning,

house-breaking,

forgery, and

theft of cattle;

or for an attempt to commit any of the above offences,

or for abetment within the meaning of the Indian Penal Code of suicide by burning or burying alive, or of any of the other offences above specified,

or for such other offences as the Governor General in Council, from time to time, by order published in the *Gazette of India*, thinks fit to prescribe:

Provided that such sentences have been pronounced after trial before a tribunal in which an officer of Government, duly authorized in that behalf by such Native Prince or State, or by the Governor General in Council, is one of the presiding Judges.

Proviso.

20. Every officer of Government so authorized as aforesaid shall forward with every prisoner a certificate of his conviction, and a copy of the proceedings held at the trial, that the same may be forthcoming for reference at the place where the sentence of imprisonment or transportation is carried into effect.

Certificate of conviction.

Copy of proceedings.

IV.—CONVICTS SENTENCED TO PENAL SERVITUDE.

21. Every person sentenced to be kept in penal servitude may, during the term of the sentence, be confined in such prison within British India as the Governor General in Council by general order, from time to time, directs;

Persons sentenced to penal servitude where sent, and how dealt with.

and may, during such time, be kept to hard labour;

and may, until he can conveniently be removed to such prison, be imprisoned, with or without hard labour, and dealt with in all other respects as persons sentenced by the convicting Court to rigorous imprisonment may, for the time being, by law be dealt with.

Intermediate imprisonment.

The time of such intermediate imprisonment and the time of removal from one prison to another, shall be taken and reckoned in discharge or part discharge of the term of the sentence.

Time of intermediate imprisonment to count in discharge of sentence.

22. All Acts and Regulations now in force within British India, with respect to convicts under sentence of transportation, or under sentence of imprisonment with hard labour, shall, so far as may be consistent with the express provisions of this Act, be construed to apply to persons under any sentence of penal servitude.

Law respecting convicts sentenced to transportation or imprisonment with hard labour applied to persons sentenced to penal servitude.

23. The Governor General in Council may grant to any convict sentenced to be kept in penal servitude, a license to be at large within British India or in such part thereof as in such license is expressed, during such portion of his term of servitude, and upon such conditions as to the Governor General in Council seem fit.

Power to grant license to convict sentenced to penal servitude.

The Governor General in Council may at any time revoke or alter such license.

Holder of license to be allowed to go at large.

24. So long as such license continues in force and unrevoked, such convict shall not be liable to imprisonment or penal servitude by reason of his sentence, but shall be allowed to go and remain at large according to the terms of such license.

Apprehension of convict where license revoked.

25. In case of the revocation of any such license as aforesaid, any Secretary to the Government of India may, by order in writing, signify to any Justice of the Peace or Magistrate that such license has been revoked, and require him to issue a warrant for the apprehension of the convict to whom such license was granted, and such Justice or Magistrate shall issue his warrant accordingly.

Execution of warrant.

26. Such warrant may be executed by any officer to whom it may be directed or delivered for that purpose in any part of British India, and shall have the same force in any place within British India as if it had been originally issued or subsequently endorsed by the Justice of the Peace, or Magistrate, or other authority having jurisdiction in the place where the same is executed.

Apprehended convict to be brought up for re-commitment.

27. The convict, when apprehended under such warrant, shall be brought, as soon as conveniently may be, before the Justice or Magistrate by whom it has been issued, or before some other Justice or Magistrate of the same place, or before a Justice or Magistrate having jurisdiction in the district in which the convict is apprehended.

Such Justice or Magistrate shall thereupon make out his warrant under his hand and seal, for the re-commitment of the convict to the prison from which he was released by virtue of the said license.

Re-commitment.

28. Such convict shall be re-committed accordingly, and shall thereupon be liable to be kept in penal servitude for such further term as, with the time during which he may have been imprisoned under the original sentence and the time during which he may have been at large under an unrevoked license, is equal to the term mentioned in the original sentence.

Penalty for breach of condition of the license.

29. If a license be granted under section twenty-three upon any condition specified therein, and the convict to whom the license is granted violates any such condition,

or goes beyond the limits specified in the license,

or, knowing of the revocation of such license, neglects forthwith to surrender himself, or conceals himself, or endeavours to avoid being apprehended,

he shall be liable upon conviction to be sentenced to penal servitude for a term not exceeding the full term of penal servitude mentioned in the original sentence.

V.—Removal of Prisoners.

Removal from one jail to another in territories under Local Government.

30. When any person is, or has been, sentenced to imprisonment by any Court, the Local Government, or (subject to its orders and under its control) the Inspector General of Jails, may order his removal during the period prescribed for his imprisonment, from the jail or place in which he is confined to any other jail or place of imprisonment within the territories subject to the same Local Government.

Removal of lunatic prisoners.

31. Whenever it appears to the Local Government that any person, detained or imprisoned under any order or sentence of any Magistrate or Court is of unsound mind, such Government, by a warrant setting forth the grounds of belief that such person is of unsound mind, may order his removal to a lunatic asylum, or other fit place of safe custody, within the territories subject to the same Government, there to be kept and treated as the Local Government directs during the remainder of the term of imprisonment ordered by the sentence; or, if it be certified by a medical officer that it is necessary for the safety of the prisoner or others that he should be detained under medical care or treatment, then until he is discharged according to law.

Remand on recovery.

Discharge.

When it appears to the said Government that such prisoner has become of sound mind, the Local Government, by a warrant directed to the person having charge of the prisoner, shall remand the prisoner to the prison from which he was removed, if then still liable to be kept in custody, or if not, shall order him to be discharged.

Act XXXVI of 1858, section 9, applied to prisoners in lunatic asylum.

The provisions of section nine of Act XXXVI of 1858 *(relating to Lunatic Asylums)* shall apply to every person confined in a lunatic asylum under this section after the expiration of the term of imprisonment to which he has been sentenced; and the time during which he has been so confined shall be reckoned as part of such term.

Government of India may order removal of prisoners from one prison to another.

32. When any person is, or has been, sentenced to imprisonment by any Court, the Governor General in Council may order his removal during the period prescribed for his imprisonment, from the prison in which he is confined to any other prison in British India.

VI.—Management of Transported Convicts.

Power to appoint persons to whom convicts shall be delivered.

33. The Governor General in Council may appoint the Governor or other authority at any place in British India, or one or more Superintendents at any such place, as the persons to whom convicts undergoing transportation shall be delivered.

Power to make rules as to convicts.

34. The Governor General in Council may, from time to time, prescribe rules as to the following matters :—

the classification of convicts;

their confinement, treatment, discipline, and employment;

their punishment for misbehaviour, disorderly conduct, neglect, or disobedience; and

the manner in which the proceeds (if any) of their employment shall be disposed of.

VII.—Discharge of Convicts.

Discharge of convicts recommended for pardon.

35. Any Court established under the twenty-fourth and twenty-fifth of Victoria, chapter one hundred and four, may in any case in which it has recommended to Her Majesty the granting of a free pardon to any convict, permit him to be at liberty on his own recognizance.

SCHEDULE.

(*See Section* 2.)

Number and year of Act.	Subject or Title.	Extent of repeal.
VII of 1837 ...	Charter Courts' power to discharge convicts recommended for pardon.	The whole.
XVI of 1840 ...	An Act concerning the management of Convicts transported to places within the territories of the East India Company.	The whole.
XXIV of 1855 ...	An Act to substitute penal servitude for the punishment of Transportation in respect of European and American Convicts, and to amend the Law relating to the removal of such Convicts.	Sections five, six, seven, nine, ten, eleven, and twelve.
XVII of 1860 ...	An Act to repeal Act V of 1858 (for the punishment of certain offenders who have escaped from jail, and of persons who shall knowingly harbour such offenders) and to make certain provisions in lieu thereof.	The whole.
XXV of 1861 } VIII of 1869 } ...	The Code of Criminal Procedure. ...	Sections forty-nine, forty-nine A, and three hundred-and-ninety-six.
VIII of 1863 ...	An Act for the amendment of the law relating to the confinement of prisoners sentenced by Courts acting under the authority of Her Majesty, and by certain other Courts, and of prisoners convicted of offences in Native States.	The whole.
VIII of 1865 ...	An Act to make valid the imprisonment of certain persons arrested under the process of the High Court of Judicature at Fort William in Bengal, in the exercise of its ordinary original Civil jurisdiction.	The whole.
II of 1867 ...	An Act to make further provision for the removal of prisoners.	The whole.
XII of 1867 ...	An Act to amend the law relating to the custody of prisoners within the local limits of the original jurisdiction of Her Majesty's High Courts of Judicature at Fort William in Bengal, Madras, and Bombay.	The whole.
XXVI of 1869 ...	An Act to correct a clerical error in Act No. VIII of 1863.	The whole.

WHITLEY STOKES,

Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 10th February 1871, and is hereby promulgated for general information :—

ACT No. VI OF 1871.

THE BENGAL CIVIL COURTS ACT, 1871.

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Part I.—Bengal Regulations.

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AN ACT TO CONSOLIDATE AND AMEND THE LAW RELATING TO THE DISTRICT AND SUBORDINATE CIVIL COURTS IN BENGAL.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to the District and Subordinate Civil Courts in the territories respectively under the governments of the Lieutenant-Governors of the Lower and North-Western Provinces, of the Presidency of Fort William in Bengal; It is hereby enacted as follows:—

CHAPTER I.—*Preliminary.*

Short title.

1. This Act may be called "The Bengal Civil Courts Act, 1871."

Local extent.

It extends to the territories for the time being respectively under the governments of the said Lieutenant-Governors, except such portions thereof as for the time being are not subject to the ordinary jurisdiction of the High Courts and except the Jhánsí Division.

Partial exclusion of Mofussil Small Cause Courts.

Except this section and sections seventeen, twenty-nine and thirty, nothing herein contained applies to Courts of Small Causes established under Act No. XI of 1865.

Commencement of Act.

This Act shall come into force on the passing thereof.

Repeal of enactments.

2. The Regulations and Acts mentioned in the Schedule hereto annexed are repealed to the extent specified in the third column of such Schedule.

CHAPTER II.—*Constitution of Civil Courts.*

Number of District Judges.

3. The number of District Judges to be appointed under this Act shall be fixed, and may, from time to time, be altered by the Local Government.

Number of Subordinate Judges and Munsifs.

4. The number of Subordinate Judges and Munsifs to be appointed under this Act in each District, shall be fixed, and may from time to time be altered, by the Local Government.

Vacancies in District Judgeships.

5. Whenever the office of District Judge or Subordinate Judge under this Act is vacant, or whenever the Governor General in Council has sanctioned an increase of the number of District Judges or Subordinate Judges, the Local Government shall supply such vacancy or appoint such additional District Judges or Subordinate Judges, as the case may be.

Vacancies in Munsifships.

6. Whenever the office of a Munsif is vacant, or when the Governor General in Council has sanctioned an increase of the number of Munsifs, the High Court shall nominate such person as it thinks fit to be a Munsif, and the Local Government shall appoint him accordingly:

Provided that the Local Government may, with the sanction of the Governor General in Council, make rules as to the qualifications of persons to be appointed to the office of Munsif under this Act; and on such rules being made, no person shall be nominated to such office unless he possesses the qualifications required by the said rules.

Additional Judges.

7. When the business pending before any District Judge requires the aid of Additional Judges for their speedy disposal, the Local Government may, upon the recommendation of the High Court, and subject to the sanction of the Governor General in Council, appoint such Additional Judges as may be requisite.

Such Additional Judges shall perform any of the duties of a District Judge under Chapter III of this Act that the District Judge may, with the sanction of the High Court, assign to them, and, in the performance of such duties, they shall exercise the same powers as the District Judge.

Temporary charge of office of District Judge.

8. In the event of the death of the District Judge, or of his being incapacitated by illness or otherwise for the performance of his duties, or of his absence from the station in which his Court is held, the Additional Judge, or, if there is no Additional Judge attached to such Court, the senior Subordinate Judge of the District shall, without relinquishing his ordinary duties, assume charge of the Judge's office,

and shall discharge such of the current duties thereof as are connected with the filing of suits and appeals, the issue of processes and the like functions,

and shall continue in charge of the office until it is resumed by the District Judge or assumed by an Officer duly appointed thereto.

Transfer of proceedings on death, &c., of Subordinate Judge.

9. In the event of the death of a Subordinate Judge, or of his being incapacitated by illness or otherwise for the performance of his duties, or of his absence on leave when no person is appointed to act for him,

the District Judge may transfer all or any of the proceedings pending in the Court of such Subordinate Judge either to his own Court or to the Court of a Subordinate Judge (if any) under his control.

All proceedings transferred under this section shall be disposed of as if they had been instituted in the Court to which they are so transferred.

Temporary charge of Munsif's office.

A District Judge, on the occurrence within his District of any vacancy in the office of Munsif, may, pending the action of the High Court under section six, appoint such person as he thinks fit to act in such office.

And he shall forthwith report to the High Court the occurrence of every such vacancy and such appointment.

Power to confer judicial powers on certain officers in Káchár, Assam, Chota Nágpúr and Kuch Behár.

10. The Local Government may invest with the powers of any Court under this Act any officer in the District of Káchár and the Divisions of Assam, Chota Nágpúr and Kuch Bihár.

Nothing in sections three to nine (inclusive), thirty-two, thirty-three and thirty-four, applies to

any such officer. But all the other provisions of this Act apply, *mutatis mutandis*, to officers so invested.

Control of Civil Courts in a District.

11. The general control over all the Civil Courts in any District is vested in the District Judge, but subject to the superintendence of the High Court.

First District Judges, Additional Judges, Subordinate Judges and Munsifs.

12. The present Judges of the Zila Courts, Additional Judges, Subordinate Judges and Munsifs shall be deemed to have been duly appointed to the offices the duties of which they have respectively discharged and shall be the first District Judges, Additional Judges, Subordinate Judges and Munsifs under this Act.

Declaration of office.

13. Every District Judge, Additional Judge Subordinate Judge or Munsif appointed after the passing of this Act shall, previously to entering on the duties of his office, make and subscribe a solemn declaration according to the following form:—

"I, A B, appointed to the office of of do solemnly declare that, in the trial and determination of all suits which may come under my cognizance, and in the execution of all the other duties of my office, I will act according to the best of my abilities and judgment without partiality, favour, or affection; that I will not directly or indirectly receive, or knowingly allow any other person to receive on my behalf, any money, effects, or property, on account of any suit that may come before me for decision, or on account of any public duty which I may have to execute.

I will strictly adhere to all the rules prescribed for my guidance, and I will, in all respects, truly and faithfully execute the trust reposed in me.

(Signed) *A B*,

District [*or* Additional *or* Subordinate] Judge of [*or* Munsif of]"

Such declaration shall be made—

by a District Judge, either before his predecessor in such office, or before the Magistrate of the District,

by an Additional Judge, a Subordinate Judge or Munsif, before the District Judge or the Magistrate of the District.

Seals of Courts.

14. Every Court under this Act shall use a seal of such form and dimensions as are for the time being prescribed by the Local Government.

District Judges, Subordinate Judges and Munsifs to be deemed Civil Courts.

15. Every District Judge, Additional Judge, Subordinate Judge and Munsif under this Act shall be deemed to be a Civil Court within the meaning of the Code of Civil Procedure and of this Act.

Power to fix sites of Courts.

16. The Local Government may fix, and, from time to time, alter the place or places at which any Court under this Act is to be held.

Vacation.

17. Subject to such orders as may from time to time be issued by the Governor General in Council, the High Court shall prepare a list of days to be observed in each year as close holidays in the Courts subordinate thereto.

Such list shall be published in the local official *Gazette*, and the said days shall be observed accordingly.

CHAPTER III.—*Ordinary Jurisdiction.*

Power to fix local limits of jurisdiction.

18. The Local Government shall fix, and may, from time to time, vary the local limits of the jurisdiction of any Civil Court under this Act:

Provided that where more than one Subordinate Judge is appointed to any District, and where more than one Munsif is appointed to any Munsifí, the Judge of the District Court may assign to each such Subordinate Judge or Munsif the local limits of his particular jurisdiction within such District or Munsifí, as the case may be.

The present local limits of the jurisdiction of every Civil Court (other than the High Court) shall be deemed to be fixed under this Act.

Extent of original jurisdiction of District Judge or Subordinate Judge.

19. The jurisdiction of a District Judge or Subordinate Judge extends, subject to the provisions in the Code of Civil Procedure, section six, to all original suits cognizable by the Civil Courts.

Extent of Munsif's jurisdiction.

20. The jurisdiction of a Munsif extends to all like suits in which the amount or value of the subject-matter in dispute does not exceed one thousand rupees.

Appeals from District Judge and Additional Judges.

21. Appeals from the decrees and orders of District Judges and Additional Judges shall, when such appeals are allowed by law, lie to the High Court.

Appeals from Subordinate Judges and Munsifs.

22. Appeals from the decrees and orders of Subordinate Judges and Munsifs shall, when such appeals are allowed by law, lie to the District Judge, except where the amount or value of the subject-matter in dispute exceeds five thousand rupees, in which case the appeal shall lie to the High Court:

Provided that the High Court may from time to time, with the previous sanction of the Local Government, order that all appeals from the decrees and orders of any Munsif shall be preferred to the Court of such Subordinate Judge as may be mentioned in the order, and such appeals shall thereupon be preferred accordingly.

Power to require witnesses or parties to be sworn.

23. Every Court under this Act may require a witness or party to any suit or proceeding pending in such Court, to take such oath as is prescribed by the law for the time being in force.

Certain decisions to be according to Native law.

24. Where in any suit or proceeding it is necessary for any Court under this Act to decide any question regarding succession, inheritance, marriage or caste, or any religious usage or institution, the Muhammadan law in cases where the parties are Muhammadans, and the Hindú law in cases where the parties are Hindús, shall form the rule of decision, except in so far as such law has, by legislative enactment, been altered or abolished.

In cases not provided for by the former part of this section, or by any other law for the time being

in force, the Court shall act according to justice, equity and good conscience.

Judges not to try suits in which they are interested.

25. No Munsif, Subordinate Judge, Additional Judge or District Judge shall try any suit in which he is a party or personally interested, or shall adjudicate upon any proceeding connected with, or arising out of, such suit.

No Subordinate Judge, Additional Judge or District Judge shall try any appeal against a decree or order passed by himself in another capacity.

When any such suit, proceeding or appeal comes before any such Munsif, Subordinate Judge, Additional Judge or District Judge, he shall forthwith transmit the whole record of the case to the Court to which he is immediately subordinate, with a report of the circumstances attending the reference.

The superior Court shall thereupon dispose of the case in the manner prescribed by the Code of Civil Procedure, section six.

Nothing in the last preceding clause of this section shall be deemed to affect the extraordinary original civil jurisdiction of the High Court.

CHAPTER IV.—*Special Jurisdiction.*

Power to refer to Subordinate Judges appeals from Munsifs.

26. Every District Judge may, from time to time, subject to the orders of the High Court, refer to any Subordinate Judge under his control any appeals pending before him from the decisions of Munsifs; and such Subordinate Judge shall hear and dispose of such appeals accordingly.

The District Judge may withdraw any appeals so referred and hear and dispose of appeals so withdrawn.

Power to transfer to Subordinate Judge or Munsif certain proceedings pending before District Judge.

27. The High Court may, from time to time by order, authorize any District Judge to transfer to a Subordinate Judge under his control appeals from orders of Munsifs preferred under the Code of Civil Procedure, sections thirty-six, seventy-six, eighty-five, ninety-four, one hundred and nineteen, two hundred and thirty-one and two hundred and fifty-seven, or under Act No. XXIII of 1861, section eleven.

The High Court may also, from time to time by order, authorize any District Judge to transfer to a Subordinate Judge or Munsif under the control of such District Judge any of the proceedings next hereinafter mentioned, or any class of such proceedings specified in such order, and then pending, or thereafter instituted, before such District Judge.

The proceedings referred to in the second clause of this section are the following (that is to say),—

(1). Proceedings under Bengal Regulation V 1799 *(to limit the Interference of the Zillah and City Courts of Dewanny Adawlut in the Execution of Wills and Administration to the Estates of Persons dying intestate)*.

(2). Proceedings under Act No. XL of 1858 *(for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal)*, or Act No. IX of 1861 *(to amend the law relating to Minors)*.

(3). Claims to attached property under the Code of Civil Procedure, section two hundred and forty-six.

(4). Applications by judgment-debtors under section two-hundred-and-seventy-three or section two-hundred-and-eighty of the same Code.

(5). Applications to file awards under section three-hundred-and-twenty-seven of the same Code.

(6). Applications for permission to sue or appeal as a pauper.

(7). Applications for certificates under Act No. XXVII of 1860 *(for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons)*.

The District Judge may withdraw any proceedings so transferred and may either himself dispose of them, or, with the sanction of the High Court, transfer them to any other Subordinate Judge or Munsif under his control.

Disposal of proceedings so transferred.

28. Subject to the provisions of the last clause of section twenty-seven, all proceedings transferred under the second clause of the same section shall be disposed of by the Subordinate Judge or Munsif (as the case may be) according to the rules prescribed for the guidance of District Judges in like cases:

Provided that an appeal from the order of the Subordinate Judge or Munsif in such cases shall lie to the District Judge.

An appeal from his order thereon shall lie to the High Court if an appeal from the decision of the Judge in such proceedings is allowed by the law in force for the time being.

Power to invest Subordinate Judges with Small Cause jurisdiction.

29. The Local Government may invest, within such local limits as it from time to time appoints, any Subordinate Judge with the jurisdiction of a Judge of a Court of Small Causes for the trial of suits cognizable by such Courts, up to the amount of five hundred rupees, and any Munsif with similar jurisdiction up to the amount of fifty rupees; and may, whenever it thinks fit, withdraw such jurisdiction from the Subordinate Judge or Munsif so invested.

Amendment of Act XI of 1865.

30. Section fifty-one of Act No. XI of 1865 *(to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the Ordinary Original Civil jurisdiction of the High Courts of Judicature)*, shall be read as if for the words "Principal Sadr Amín," the words "Subordinate Judge" were substituted.

CHAPTER V.—*Misfeazance.*

Suspension or removal of District Judge or Additional Judge.

31. Any District Judge, Additional Judge, Subordinate Judge, or Munsif may, for any misconduct, be suspended or removed by the Local Government.

Suspension of Subordinate Judge.

32. The High Court may, whenever it sees urgent necessity for so doing, suspend any Subordinate Judge under its control.

Whenever the High Court exercises this power, it shall forthwith report to the Local Government the circumstances of the suspension, and the Local Government shall make such order thereon as it thinks fit.

Suspension of Munsifs by High Court.

33. The High Court may appoint a Commission for enquiring into the alleged misconduct of any Munsif.

On receiving the report of the result of any such enquiry, the High Court may, if it thinks fit, remove the Munsif from office, or suspend him, or reduce him to a lower grade.

The provisions of Act No. XXXVII of 1850 *(for regulating enquiries into the behaviour of public servants)*, shall apply to enquiries under this section, the powers conferred by that Act on the Government being exercised by the High Court.

The High Court may also, previous to the appointment of such Commission, suspend any Munsif pending the result of the enquiry.

The High Court may, without appointing any such Commission, remove or suspend any Munsif, or reduce him to a lower grade.

Suspension of Munsifs by District Judges.

34. Any District Judge may, whenever he sees urgent necessity for so doing, suspend from office any Munsif under his control.

Whenever a District Judge suspends from office any such Munsif, he shall forthwith send to the High Court a full report of the circumstances of the suspension, together with the evidence, if any, and the High Court shall make such order thereon as it thinks fit.

CHAPTER VI.—*Ministerial Officers.*

Appointment and removal of Ministerial Officers of District Courts.

35. The Judges of the District Courts shall appoint the Ministerial Officers of such Courts, and, subject only to the general control of the Local Government, the said Judges may remove or suspend such Officers or fine them in an amount not exceeding one month's salary.

Appointment and removal of Ministerial Officers of Subordinate Judges and Munsifs.

36. The Ministerial Officers of the Courts of Subordinate Judges and Munsifs shall be nominated and appointed by those Courts respectively, subject to the approval of the District Judge within whose jurisdiction such Courts are situate.

Power to punish such Officers.

Every such Court may, by order, remove or suspend from office, or fine in an amount not exceeding one month's salary, any of its Ministerial Officers who is guilty of any misconduct or neglect in the performance of the duties of his office. And the District Judge, subject only to the general control of the Local Government, may on appeal or otherwise reverse or modify every such order.

Nothing in this section or in section thirty-five shall exempt the offender from any penal or other consequences to which he may be liable under any other law in force for the time being.

Transfer of Ministerial Officers.

37. The Local Government may, at the instance of the District Judge, transfer from any Court in the territories subject to such Government, to any other Court in the same territories, all or any of the Ministerial Officers of such Judge or of any Subordinate Judge or Munsif under his control.

The District Judge may transfer all or any of the Ministerial Officers of any Court under his control to any other such Court.

Recovery of fines.

38. Any fine imposed under this Chapter shall, if the order imposing it so directs, be recovered by deduction from the offender's salary.

SCHEDULE.

PART I.—BENGAL REGULATIONS.

Number and year.	Title.	Extent of Repeal.
III, 1793.	A Regulation for extending and defining the jurisdiction of the Courts of Dewanny Adawlut, or Courts of Judicature for the trial of civil suits in the first instance, established in the several Zillahs, and in the cities of Patna, Dacca, and Moorshedabad.	So much as has not been repealed.
IV, 1793.	A Regulation for receiving, trying, and deciding suits or complaints declared cognizable in the Courts of Dewanny Adawlut established in the several Zillahs, and in the Cities of Patna, Dacca, and Moorshedabad.	Section fifteen.
VII, 1795.	A Regulation for establishing a Court of Dewanny Adawlut, or Court of Judicature for trying civil suits, in the first instance, at the City of Benares, and at Mirzapore, Ghazeepore, and Jaunpore, in the Province of Benares, and for defining the Jurisdiction and Powers of those Courts.	So much as has not been repealed.
VIII, 1795.	A Regulation for extending to the Province of Benares, with alterations and modifications, Regulation IV, 1793, entitled "A Regulation for receiving, trying, and deciding suits or complaints declared cognizable in the Courts of Dewanny Adawlut established in the several zillahs, and in the cities of Patna, Dacca, and Moorshedabad;" and for exempting the Rajah of Benares and the Baboos of his family, and certain Bankers, when defendants, from giving the security required from other defendants.	Section three.
II, 1803.	A Regulation for establishing and defining the Jurisdiction of the Courts of Adawlut, or Courts of Judicature, for the trial of civil suits in the first instance, in the Provinces ceded by the Nawab Vizier to the Honourable the English East India Company.	So much as has not been repealed.
III, 1803.	A Regulation for receiving, trying, and deciding suits or complaints, declared cognizable in the Courts of Adawlut established in the several zillahs in the Provinces ceded by the Nawab Vizier to the Honourable the English East India Company.	Section sixteen, clause one.

PART I,—*continued.*

Number and year.	Title.	Extent of Repeal.
VIII, 1805.	A Regulation for extending to the conquered Provinces situated within the Dooab and on the right bank of the River Jumna, and to the Territory ceded to the Honourable the English East India Company in Bundlecund by the Peishwa, such of the Laws and Regulations established for the internal Government of the Provinces ceded by the Nawab Vizier to the Honourable the English East India Company, as have not been already extended to those Territories, and for revising and amending certain parts of the said Laws and Regulations.	Section six and so much of section seven as extends Regulation III. 1803, section sixteen, clause one.
VII, 1832.	A Regulation for modifying certain of the Provisions of Regulation V. 1831, and for providing Supplementary Rules to that Enactment.	So much as has not been repealed.
VIII, 1833.	A Regulation for the occasional appointment of Additional Judges of the Zillah and City Courts.	The whole.

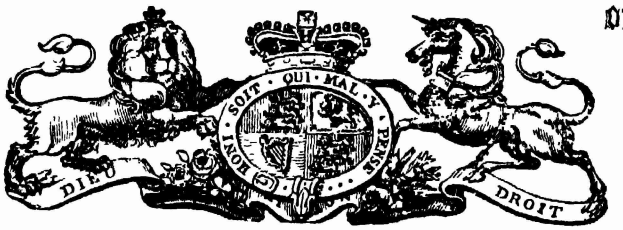
PART II.—ACTS.

Number and year.	Title.	Extent of Repeal.
IX of 1844 ...	An Act for authorizing the institution of suits in the Courts of Principal Sudder Ameens and Sudder Ameens.	Section three so far as it applies to the Bengal Presidency.
L of 1860 ...	An Act to amend the law relating to vacations in the Civil Courts within the Presidency of Fort William in Bengal.	The whole.
XVI of 1868 ..	An Act to consolidate and amend the law relating to Principal Sadr Amins, Sadr Amins, and Munsifs in Bengal, and for other purposes.	The whole.
II of 1870	An Act to provide for the appointment of Additional Subordinate Judges and Munsifs in the Presidency of Fort William.	The whole.

WHITLEY STOKES,

Secy. to the Govt. of India.

No. 6 of 1871.



SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, FEBRUARY 11, 1871.

OFFICIAL PAPERS.

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GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

IRRIGATION OPERATIONS OF LOWER BENGAL FOR THE MONTH OF OCTOBER 1870

1	2	Water supplied during 1870-71.				Approximate Area irrigated during 1870-71.			9	10	Rain fall.			Navigation Return				Chief Irrigation.		20
		3	4	5	6	7	8	8A			11	12	13	14	15	16	17	18	19	
Circle	Canal.	Full supply of depth.	Estimated full discharge in cubic feet per second	Average depth throughout the month	Average discharge in cubic feet per second throughout the month	District.	Area actually receiving water during month in acres	Of column 8 area receiving water for first time during current year	Total of column 8A for all previous months of current year.	Total of columns 8A and 9.	Inches during the month	Inches up to date during the year 1870-71.	Average of ten previous years for the same period.	Nature of Traffic	Number of Boats.	Tonnage.	Approximate value of goods	For column 8.	For column 8A	Remarks.
Orissa	High Level	9	675	5 12	334	Cuttack	20,000	...	22,035	22,035	8·61	45 25	54 39	Local Govt. Stores	33 4	167½ 10½	3,505 270	Rice	..	Escape 65 cubic feet per second.
	Kendrapara	7	1,260	5·00	741·00	Ditto	68,000	..	68,356	68,356	8·61	45 25	54 39	Local Through Govt. Stores	29 343 5	317 2,300 76	11,070 1,80,158 216	Ditto	.	Escape 202·50 per second.
	Taldunda	8	1,300	7·25	66	Ditto	8,000	4,000	18,000	22,000	8·61	45 25	54 39	Local Govt. Stores	22 63	219 2,581	4 900 51,000	Ditto ..	Rice.	
S W Circle	Midnapore	8	875	5 21	278·97	Midnapore	6,200	269	28,845	29,114	5 50	45 35	...	Local	1,831	7,626	3,05,103	Ditto ..	Ditto ..	Midnapore Canal 22 days irrigating, Panchkoorah 9 days irrigating.
	Panchkoora	6	240	2·55	106·31	Howrah	..	...	878	878	5 50	54·15	..	Govt. Stores	20	267	905	...	.	
									Total	142,383										

CAMP LUTCHMUTPORE, MIDNAPORE,
The 29th December 1870.

T. KIRKWOOD,
Canal Revenue Superintendent.

TABLE

Distribution of Chief Crops in acres (both

DISTRICTS.	CROPS IN							
	KHURREEF.							
	Rice.	Cotton.	Jowar and Bajra.	Til (Oil Seed).	Others.	Total.	Wheat and Barley	Pulses
Dehra Doon*	18,732	200	577	574	3,212	23,295	13,852	729
Seharunpore	68,813	28,310	91,374	4,144	128,632	321,273	265,017	21,855
Moozuffernuggur	33,541	19,257	29,402	2,412	125,233	209,845	223,539	10,426
Meerut	12,821	43,963	11,466	3,764	257,960	329,974	336,808	56,064
Boolundshuhur	826	60,071	155,912	1,072	165,286	383,167	213,938	9,127
Allygurh	910	51,304	280,419	...	83,101	415,734	311,900	19,755
Kumaon	96,000	200	...	6,400	150,195	252,795	121,600	12,800
Gurhwal	34,840	...	...	2,903	78,391	116,134	50,617	2,977
Bijnour	...	...	...	...	...	...	...	...
Moradabad	94,284	25,321	195,486	10,490	112,546	438,127	254,075	31,211
Budaon	24,947	56,479	260,397	5,409	49,280	396,512	265,732	30,623
Bareilly	288,447	27,396	156,421	2,029	149,125	623,418	265,984	8,514
Shahjehanpore	56,154	12,199	180,941	6,846	47,202	303,342	250,726	43,745
Terai Pergunnahs	56,955	1,282	2,950	786	5,197	67,170	17,417	4,240
Muttra	682	63,773	314,673	...	37,671	416,799	166,367	58,798
Agra	1	84,856	309,498	465	52,760	447,580	195,155	35,241
Furruckabad	14,260	27,542	177,942	6,314	44,622	270,680	287,065	38,820
Mynpoory	6,256	28,647	180,331	1,574	20,532	246,340	229,840	7,380
Etawah	3,958	42,788	130,979	201	12,101	190,027	228,998	...
Etah	7,623	45,632	182,791	1,210	34,640	271,896	197,817	16,736
Jaloun	22	27,236	126,212	1,316	1,448	156,234	357,479	82,420
Jhansie	3,446	35,107	161,021	17,034	39,456	256,064	106,811	51,941
Lullutpore	412	1,164	22,698	5,049	33,836	63,159	30,699	11,767
Cawnpore	9,957	67,212	213,868	...	48,197	339,234	374,137	...
Futtehpore	38,772	34,377	142,532	9,443	31,584	256,708	161,985	70,756
Banda	12,250	100,573	276,803	11,119	84,316	485,061	148,266	41,595
Allahabad	102,194	20,948	215,233	5,195	66,678	410,248	372,602	86,199
Humeerpore	1,011	43,444	216,773	12,877	55,895	330,000	155,682	170,194
Jounpore	92,550	1,075	44,919	315	40,991	179,850	239,358	170,851
Goruckpore	601,744	5,895	10,000	2,149	204,002	823,790	433,855	221,363
Bustee	319,624	1,392	42,481	3,218	72,966	439,681	330,874	43,720
Azimgurh	167,834	312	13,839	23,131	29,782	234,898	242,512	126,073
Mirzapore	220,928	4,558	80,058	6,408	89,075	401,027	184,511	61,627
Benares	88,771	389	30,458	1,035	26,274	146,927	166,890	95,880
Ghazeepore	...	...	...	...	...	...	...	...
Ajmere	309	8,983	44,436	5,940	25,487	85,155	55,765	14,866
TOTAL .	2,479,874	971,885	4,302,890	160,822	2,416,673	10,332,144	7,257,873	1,653,238

* Jounsar Bawr

BOARD OF REVENUE, N. W. P.,
ALLAHABAD;
The 15th of July 1870.

II.

irrigated and unirrigated) for 1868-69.

Acres								
Rubber.			Two fuel Crops				Grand Total	Remarks
Oil Seed	Others	Total	Sugar.	Vegetables	Fruit Trees	Total		
...	...	14,581	541	375	90	1,006	38,882	
15,515	46,827	349,214	50,116	3,504	7,142	60,762	731,249	
976	22,600	257,541	31,721	2,012	16	33,749	501,135	
...	904	393,776	60,927	3,475	639	65,041	788,791	
9,834	102,411	335,310	5,506	4,859	...	10,365	728,842	
26,950	53,784	412,389	1,355	6,600	1,400	9,355	837,478	
3,000	195	137,595		5	5	10	390,400	
5,955	...	59,549	...	...	...		175,683	
...	...	...	..	...	..	..	...	Details not furnished by Collector
6,545	22,661	314,492	33,683	4,513	7,134	45,330	797,949	
1,000	30,373	327,728	18,353	7,368	2,971	28,692	752,932	
4,831	86,414	360,743	69,177	6,316	19,521	95,014	1,079,175	
11,025	27,184	332,680	23,125	6,285	16,210	45 620	681,642	
590	818	23,065	306	172	200	678	90,913	
...	10,559	235,719	797	972	3,702	5,471	657,989	
1,328	24,566	256,290	5,983	2,772	1,571	10,326	714,196	
32,226	16,861	374,972	18,693	16,485	3,334	38,512	684,164	
7,054	23,058	267,282	9,209	2,074	2,335	13,6'8	527,240	
5,658	61,963	296,619	11,226	879	. .	12,105	498,751	
5,525	31,061	251,139	14,432	4,375	25,192	43,999	567,034	
3,656	1,530	445,085	872	859	400	2,131	603,450	
4,613	129	163,494	267	523	...	790	420,348	
...	40,502	82,968	462	...	...	462	146,589	
...	105,894	480,031	17,864	5,036	258	23,158	842,423	
12,089	12,639	257,469	18,635	4,410	1,587	24,632	538,809	
4,891	319,962	514,714	.	.	.	...	999,775	
22,416	75,409	556,626	.	...	...	..	966,874	
13,753	31,791	371,420	1,979	632	58	2,669	704,089	
1,091	4,313	415,613	25,290	5,315	34,323	64,928	660,391	
70,857	24,291	750,366	35,664	7,412	..	43,076	1,617,232	
12,117	164,714	551,425	28,565	4,255	31,807	64,627	1,055,733	
10,179	46,761	425,525	74,217	1,469	7,845	83,531	743,954	
17,838	151,805	415,781	12,980	1,315	710	15,005	831,813	
2,550	3,364	268,684	27,046	793	716	28,555	444,166	
...	...	...	...	...	...	...	...	Details not furnished by Collector.
447	471	71,549	324	360	35	719	157,423	
314,509	1,545,814	10,771,434	599,315	105,420	169,201	873,936	21,977,514	

not included

(Signed) F. HENVEY,
Offg. Secretray.

C

TABLE

Weight of Produce in Maunds

DISTRICTS	Rice.		Cotton.		Jowar and Bajra.		Oil Seeds		Wheat and
	Area.	Weight.	Area.	Weight.	Area.	Weight.	Area.	Weight.	Area.
Dehra Doon* ...	18,732	98,343	200	112	577	6,026	574	1,509	13,852
Seharunpore .	68,813	615,753	28,310	51,679	91,374	304,066	19,659	46,733	265,017
Moozuffernuggur	33,541	384,840	19,257	49,050	29,402	124,986	3,388	13,460	223,539
Meerut .	12,821	117,290	43,963	105,553	11,466	452,315	3,764	14,507	336,808
Boolundshuhur ...	826	2,243	60,071	237,505	155,912	277,082	10,906	98,248	213,938
Allygurh ...	910	6,147	51,304	81,466	280,419	466,700	26,950	105,500	311,400
Kumaon ...	96,000	960,000	200	200	...	...	9,400	94,000	121,600
Gurhwal ...	34,840	340,690	. .	...	...	...	8,858	46,456	50,617
Bijnour	...	65,478	.	38,991	...	15,694	...	...	...
Moradabad ...	94,284	55,663	25,321	19,324	195,486	508,236	17,035	20,131	254,075
Budaon ...	24,947	113,750	56,479	33,980	260,397	788,166	6,409	8,532	265,732
Bareilly ..	288,447	3,114,118	27,396	24,329	156,421	681,326	6,860	30,997	265,984
Shahjehanpore ..	56,154	188,795	12,199	7,367	180,941	586,585	17,871	104,538	250,726
Terai Pergunnahs .	56,955	255,690	1,282	2,330	2,950	21,434	1,376	3,902	17,417
Muttra .	682	2,825	63,773	46,025	314,673	214,811	. .	24,758	166,367
Agra ...	1	1	84,856	59,384	309,498	542,781	1,793	6,753	195,155
Furruckabad ...	14,260	149,730	27,542	27,542	177,942	1,218,403	38,540	19,270	287,065
Mynpoory ...	6,256	23,355	28,647	41,276	180,331	634,018	8,628	73,904	229,840
Etawah ...	3,958	11,611	42,788	53,708	130,979	251,501	5,859	83,67[illegible]	228,998
Etah . .	7,623	13,403	45,632	50,784	182,791	219,657	6,735	3[illegible]279	197,817
Jaloun ...	22	9	27,236	4,895	126,212	61,277	4,972	[illegible]527	357,479
Jhansie ...	3,446	24,975	35,107	78,073	161,021	697,699	21,647	33,961	106,811
Lullutpore ...	412	136	1,164	1,152	22,698	30,618	5,049	2,577	30,699
Cawnpore ...	9,957	24,453	67,212	21,409	213,868	552,582	...	[illegible]	374,137
Futtehpore ...	38,772	206,784	34,377	12,302	142,532	760,171	21,532	[illegible]	161,985
Banda ...	12,250	10,722	100,573	40,059	276,803	1,082,570	16,010	37,[illegible]	148,266
Allahabad .	102,194	402,643	20,948	15,760	215,233	886,312	27,611	77,865	372,602
Humeerpore ..	1,011	1,877	43,111	25,054	216,773	463,866	26,630	25,843	155,682
Jounpore ...	92,550	297,011	1,075	308	44,919	148,482	1,406	7,416	239,358
Goruckpore .	601,714	6,017,140	5,895	10,919	10,000	60,000	73,006	438,036	433,855
Bustee ..	319,624	1,543,150	1,392	354	42,481	232,923	15,335	36,827	330,874
Azimgurh .	167,834	1,055,794	312	185	13,839	104,737	33,310	29,390	242,512
Mirzapore ..	220,928	166,589	4,558	2,520	80,058	321,612	24,246	22,013	184,511
Benares ...	88,771	409,811	389	367	30,458	120,967	3,585	4,759	166,890
Ghazeepore ...	...	...	...	.	...	...	...	...	...
Ajmere ...	309	449	8,983	13,446	44,436	17,670	6,387	3,523	55,765
TOTAL ...	2,479,874	16,681,568	971,885	1,160,408	4,302,890	12,855,273	475,331	1,923,006	7,257,873

* Jounsar Bawur not

BOARD OF REVENUE, N. W. P.,
ALLAHABAD;
The 15th of July 1870.

III.

of 82 *Pounds for* 1868-69..

Barley.	Pulse.		Others.		Total.		Kurree or Jowar Straw.		Remarks.
Weight.	Area.	Weight.	Area.	Weight.	Area.	Weight.	Area.	Weight.	
							Acres.	Maunds.	
54,084	729	29,555	4,218	20,231	38,882	209,860	570	14,965	
3,047,077	21,855	56,456	236,221	1,113,883	731,249	5,235,647	50,110	599,701	
2,968,445	10,426	57,389	181,582	2,589,773	501,135	6,187,943	...	3,040,000	
2,184,513	56,064	330,972	323,905	2,387,850	788,791	5,893,000	90,006	1,923,677	
1,917,842	9,127	109,847	278,062	2,213,622	728,842	4,856,389	40,628	306,848	
2,700,825	19,755	127,184	146,240	1,899,151	837,478	5,389,973	...	3,696,200	
1,216,000	12,800	64,000	150,400	1,500,000	390,400	3,834,200	...	...	
289,608	2,977	29,770	78,391	820,489	175,683	1,527,073	*Nil*	*Nil*	
274,182	...	52,506	...	68,456	...	515,307	...	...	
1,415,806	31,211	154,061	180,537	149,537	797,949	2,322,758	...	...	
1,039,532	30,623	113,466	108,345	1,105,312	752,932	3,202,738	...	...	
2,208,266	3,514	19,432	330,553	2,306,707	1,079,175	8,385,175	16,022	...	
1,299,961	43,745	335,956	120,006	1,518,491	681,642	4,041,693	25,189	1,707,010	
122,032	4,240	20,531	6,693	27,269	90,913	453,188	...	14,100	
1,800,946	58,793	70,174	53,701	141,001	657,989	2,300,540	...	518,861	
2,193,194	35,241	163,398	87,652	208,651	714,196	3,174,162	560	...	
2,334,817	38,820	232,920	99,995	628,296	684,164	4,610,978	1,132,413	...	
1,344,330	7,330	70,954	66,208	325,732	527,240	2,513,569	...	2,100,207	
1,060,865	...	...	86,169	812,563	498,751	2,273,919	65,913	...	
862,710	16,736	47,380	109,700	432,651	567,034	1,662,864	...	381,046	
450,405	82,420	74,986	5,109	7,019	603,450	602,118	101,200	300,000	
371,934	51,941	143,066	40,375	126,303	420,348	1,475,711	...	...	
126,257	11,767	23,809	74,800	22,950	146,589	206,999	...	...	
2,296,114	...	15,183	177,219	986,545	842,423	4,148,810	...	2,866,971	
864,320	70,756	377,366	68,855	294,820	538,809	2,630,534	...	2,175,648	
339,772	41,595	100,045	404,278	1,581,074	999,775	3,191,870	...	...	
1,752,869	86,199	329,503	142,087	531,318	966,874	3,996,268	...	2,181,729	
489,835	170,194	390,150	90,355	163,069	704,089	1,559,694	216,773	1,957,000	
1,051,037	170,851	514,252	110,232	192,983	660,391	2,211,489	137,469	145,500	
3,331,787	221,363	1,399,412	271,369	1,947,555	1,617,232	13,205,149	...	...	
1,244,718	43,720	104,463	302,307	1,005,082	1,055,733	4,167,517	...	...	
1,520,608	126,073	595,471	160,074	913,321	743,954	4,219,506	...	10,000	
656,308	61,627	59,330	255,885	541,991	831,813	1,770,363	80,058	450,990	
875,366	95,880	419,975	58,193	95,789	444,166	1,927,034	...	...	
...	...	...	...	...	...	...	...	...	Details not furnished by Collector.
339,297	14,866	24,554	26,677	77,457	157,423	476,396	...	107,995	
46,345,722	1,653,238	6,657,516	4,836,423	28,756,941	21,977,514	114,380,434	1,956,911	24,498,448	

included in Dehra Doon.

(Signed) F. HENVEY,
Offg. Secretary.

TABLE

Distribution of Produce in Maunds

Districts.	Exports							Total.
	Rice.	Cotton.	Oil Seeds.	Jowar and Bajra Grains	Wheat and Barley	Pulse.	Other Crops	
Dehra Doon*	60,000	...	...	...	...	5,000	3,000	68,000
Saharunpore	10,252	12,750	...	5,100	339,825	1,860	8,850	378,637
Moozuffernuggur ...	143,263	34,735	1,500	15,672	1,499,340	34,000	523,288	2,251,798
Meerut	33,306	59,920	10,040	59,300	852,044	75,241	899,091	1,988,942
Boolundshuhur ...	1,343	190,005	58,948	207,812	1,437,932	65,908	1,106,811	3,068,759
Allygurh	1,847	61,066	49,750	41,750	493,044	9,034	867,162	1,463,653
Kumaon	...	...	...	...	...	...	...	...
Gurhwal	113,563	...	23,228	...	72,417	3,721	205,122	418,051
Bijnour	...	...	...	...	...	...	...	...
Moradabad	...	...	...	...	...	...	...	...
Budaon	21,500	16,000	2,500	225,000	335,000	...	275,000	875,000
Bareilly	1,668,155	6,758	6,167	139,247	202,901	7,906	464,899	2,496,033
Shahjehanpore ...	41,000	...	47,250	129,000	328,000	153,750	553,500	1,252,500
Terai Pergunnahs ...	100,836	1,256	478	3,219	39,332	6,413	6,610	158,144
Muttra	2,008	36,881	17,470	102,011	1,078,676	31,466	86,981	1,355,493
Agra	...	21,235	2,569	34,250	381,207	10,455	36,876	486,592
Furruckabad	...	...	...	...	...	...	...	...
Mynpoory	250	19,061	2,668	38,055	230,590	4,032	29,233	323,889
Etawah	8,522	33,375	42,360	90,589	325,128	..	243,339	743,313
Etah	1,985	41,713	10,000	...	64,900	2,250	20,767	141,615
Jaloun	...	1,000	1,100	20,000	140,000	25,000	3,000	190,100
Jhansie	4,975	70,573	...	16,512	56,897	51,587	...	200,544
Lullutpore	...	...	...	...	...	...	...	...
Cawnpore	2,201	9,782	9,678	100,539	422,911	2,000	284,696	831,807
Futtehpore	68,928	8,202	38,257	253,390	288,108	125,788	98,273	880,946
Banda	3,150	31,240	11,762	124,700	99,000	19,083	471,569	760,504
Allahabad	53,088	10,479	32,120	236,085	331,023	34,314	210,219	907,328
Humeerpore	...	19,633	6,857	138,189	147,003	104,695	47,991	464,368
Jounpore	...	...	..	...	...	...	45,000	45,000
Goruckpore	1,553,854	...	146,012	...	1,099,994	283,516	687,618	3,770,994
Bustee	573,875	...	24,500	50,775	491,075	34,672	353,897	1,528,794
Azimgurh	313,032	...	15,885	1,156	410,890	101,459	418,454	1,260,876
Mirzapore	32,824	...	4,917	85,373	65,911	9,513	214,873	413,511
Benares	84,478	...	768	16,215	67,765	59,231	10,657	239,114
Ghazeepore	...	...	...	...	...	...	...	...
Ajmere	15	8,100	219	3,650	63,250	6,000	9,182	90,416
Total ...	4,898,250	693,764	567,003	2,137,589	11,364,163	1,267,894	8,125,958	29,054,621

* Jounsar Bawur not

BOARD OF REVENUE, N. W. P.,
ALLAHABAD;
The 15th of July 1870.

IV.

of 82 *Pounds for* 1868-69.

Kept for Consumption.							Total.	Remarks.
Rice.	Cotton.	Oil Seeds.	Jowar and Bajra Grains.	Wheat and Barley.	Pulse.	Other Crops		
38,343	112	1,509	6,026	54,084	24,555	17,231	141,860	
605,501	38,929	46,733	298,966	2,707,252	54,596	1,105,033	4,857,010	
241,577	14,315	11,960	109,314	1,469,105	23,389	2,066,485	3,936,145	
83,984	45,633	4,467	393,015	1,632,469	255,731	1,488,759	3,904,058	
900	47,500	39,300	69,270	479,910	43,939	1,106,811	1,787,630	
4,300	23,400	55,750	424,950	2,207,781	118,150	1,091,989	3,926,320	
960,000	200	94,000	...	1,216,000	64,000	1,500,000	3,834,200	
227,127	...	23,228	...	217,251	26,049	615,367	1,109,022	
...	...	...	...	...	...	...	...	Details not furnished by the Collector.
...	...	...	...	...	...	...	...	Ditto ditto.
92,250	17,980	6,032	563,166	704,532	113,466	830,312	2,327,738	
1,445,963	17,571	24,830	542,079	2,005,365	11,526	1,841,808	5,889,142	
147,795	7,367	57,288	457,585	971,961	182,206	964,991	2,789,193	
154,854	1,074	3,424	18,215	82,700	14,118	20,659	295,044	
817	9,144	7,288	112,800	722,270	38,708	54,020	945,047	
1	38,149	4,184	508,531	1,811,987	152,943	171,775	2,687,570	
...	...	...	...	...	...	...	...	Ditto ditto.
23,105	22,215	71,236	595,963	1,113,740	66,922	296,499	2,189,680	
3,089	20,333	41,311	160,912	735,737	...	569,224	1,530,606	
11,418	9,071	26,279	219,657	797,810	45,130	411,884	1,521,249	
9	3,895	2,427	41,277	310,405	49,986	4,019	412,018	
20,000	7,500	33,661	681,187	315,037	91,479	126,303	1,275,167	
...	...	...	...	...	...	...	...	Ditto ditto.
22,252	11,627	242,846	452,043	1,873,203	13,183	701,849	3,317,003	
137,856	4,100	76,514	506,781	576,212	251,578	196,547	1,749,588	
7,572	8,819	25,866	957,870	240,772	80,962	1,109,505	2,431,366	
349,555	5,281	45,743	650,227	1,421,846	295,189	321,099	3,088,940	
1,877	5,421	18,986	325,677	342,832	285,455	115,078	1,095,326	
297,011	308	7,416	148,482	1,051,037	514,252	147,983	2,166,489	
4,463,586	10,919	292,024	60,000	2,231,793	1,115,896	1,259,937	9,434,155	
969,275	354	12,327	182,148	753,643	69,791	651,185	2,638,723	
742,762	185	13,505	103,581	1,109,718	494,012	494,867	2,958,630	
133,765	2,520	17,096	236,239	590,397	49,817	327,118	1,356,952	
325,333	367	3,991	104,752	807,601	360,744	85,132	1,687,920	
...	...	...	...	...	...	...	...	Ditto ditto.
434	5,346	3,304	14,020	276,047	18,554	68,275	385,980	
11,512,311	379,635	1,314,525	8,944,733	30,830,497	4,926,326	19,761,744	77,669,771	

Included in Dehra Doon

(Signed) F. HENVEY,
Offg. Secretary.

D

TABLE V.

Areas and Population of Districts on the Line of Railway in the North-Western Provinces (Main and Jubbulpore Line).

Districts.	Total Area.	Cultivated Area.	Population.	
			Town.	Rural.
Ghazeepore	1,357,898	932,551*	140,492	1,191,911
Benares	637,199	444,166	173,352	619,925
Mirzapore	3,328,148	831,813	81,974	972,439
Allahabad	1,769,600	966,874	105,926	1,290,400
Futtehpore	1,011,050	538,809	37,548	613,238
Banda	1,939,200	999,775	1,002	16,477
Cawnpore	1,506,460	842,423	113,601	1,072,261
Etawah	1,044,123	498,751	27,228	599,216
Mynpoory	1,066,240	527,240	75,582	624,638
Agra	1,204,480	714,196	142,667	887,093
Muttra	1,031,280	657,989	129,413	670,908
Allygurh	1,189,527	837,478	825,967	925,538
Boolundshuhur	122,204	728,842	110,763	689,718
Meerut	1,515,520	788,791	174,529	1,025,064
Moozuffurnuggur	1,054,065	501,135	535,664	146,525
Seharunpore	1,425,280	731,249	124,109	742,374
Total ..	21,211,274	11,542,082	2,799,817	12,117,725
	Square miles.	Acres per square mile.	Per square mile.	Per square mile.
	33,143	348	84	366

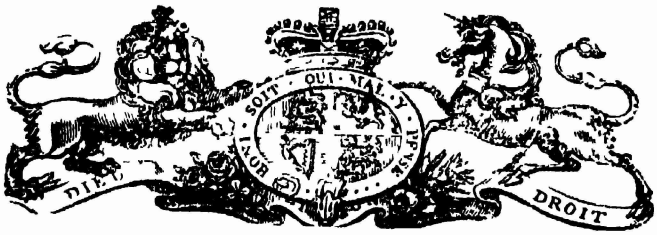
* Taken from Census.

BOARD OF REVENUE, N. W. P.,
ALLAHABAD;
The 15th of July 1870.

(Signed) F HENVEY,
Offg. Secretary.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

No. 7 of 1871.



The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 18, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 20th January 1871.

No. 478.—The Governor General in Council is pleased to direct the publication of the following advertisement in substitution of the one published under Notification No. 145, dated the 11th January 1870:—

ADVERTISEMENT.

1. The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rhea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem, and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2. The demand for the fibre is now large, and, no doubt, might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3. The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost—all processes of manufacture and allowance for wear and tear included—of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of the plant to the place of manufacture to the completion of the manufacture of fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or

near the plantations, as the refuse is very useful as manure for continued cultivation.

4. To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5. Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6. Owing to the delay that has taken place in maturing the preliminary arrangements, the Government of India has decided that the competition will not be held until the 1st April 1872, thus affording a much longer time than was originally intended for the preparation of machines and their transport to the locality appointed for the competition. The Government Rhea Plantation at Saharunpore, in the North-Western Provinces, has been fixed as the place where the public competition will be held, and the Government of India will provide one or more small steam-engines to work the machines during the public competition.

7. All machinery, &c., intended for trial must be brought by the competitors at their own charge to the Saharunpore Rhea Plantation, and kept ready before the 1st April 1872, to be there worked under their own supervision, or under that of their representatives, for a sufficient length of time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8. Arrangements have now been completed for the supply of dried Rhea stems to intending competitors, both in this country and in Europe, to enable them to form a correct idea of the nature of the plant which their machinery will be required to deal with. Persons in Europe desirous to obtain small supplies of dried Rhea stems for the above purpose, should apply to the Secretary of State for India. Intending competitors in this country, desirous of obtaining supplies of the article, must submit applications to the Secretary to the Government of India in the Home Department, in the Form A hereto annexed, prior to the 1st of March 1871; and those who are desirous of testing their machinery on the fresh Rhea at the Government Rhea Plantation at Saharunpore during the year 1871, must submit their applications to the same authority, in the Form B hereto annexed, prior to the 1st April 1871. The former will have to pay the expenses that may be incurred in packing and despatching the stems. The latter will have to provide all labor and motive power necessary for, and to pay all expenses connected with, their experiments: the fibre turned out by their machines during such experiments to become the property of Government.

9. In order to enable the Government to arrange for the provision of a sufficient stock of fresh Rhea stems for the purposes of the formal competition in April 1872, it is necessary to ascertain beforehand the number of machines that are likely to take part in it; and intending competitors are therefore requested to submit, prior to the 1st May 1871, and in the Form C also hereto annexed, notices of intention to compete.

Form A.

APPLICATION FOR DRIED STEMS OF THE RHEA.

To the Secretary to the Government of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Quantity of dried stems applied for.	Locality to which it is desired that the stems be transmitted.	Name of nearest Railway Station to locality entered in preceding column.

On hearing from the Superintendent of the Government Rhea Plantation, Saharunpore, the amount of the expenses to be incurred in packing and despatching the quantity of stems above applied for, or such lesser quantity as may be allotted to me, as also the cost of carriage of such quantity to (*here insert the locality to which it is desired that the stems be forwarded*),

or to the nearest Railway Station, I promise to remit the total amount so required to the said Officer, and I acknowledge that the packing and transmission of such stems will be entirely at my risk.

(*Name in full*).

(*Date*)
(*Place*)

Form B.

APPLICATION FOR PERMISSION TO MAKE PRELIMINARY EXPERIMENTS FOR TESTING MACHINERY AT THE GOVERNMENT RHEA PLANTATION, SAHARUNPORE.

To the Secretary to the Government of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Brief description of machinery proposed to be tested.	Date on which applicant, if permitted, proposes to commence testing his machinery.	Approximate amount of green stem which applicant expects will be necessary for testing the machinery.

I acknowledge that, if permission be granted to me to test the above-described machinery the Government Plantation, such permission will be subject to the following conditions :—

1*st*.—I am to provide all labor and motive power necessary for, and to pay all expenses connected with, testing my machinery.

2*nd*.—I am bound to conform to such rules in regard to time and place of conducting my experiments, hours of working, and the like, as the Superintendent of the Plantation may lay down for my guidance.

3*rd*.—I shall receive only such quantities of green stem, and at such time or times as, with reference to the other claims upon him, the Superintendent may find convenient to allot me.

4*th*.—All fibre, &c., turned out by my machines during these experiments, with stems furnished by Government, will be the property of Government.

(*Name in full*).

(*Date*)
(*Place*)

Form C.

NOTICE OF MACHINERY INTENDED TO COMPETE FOR THE GOVERNMENT RHEA MACHINERY PRIZES AT THE TRIALS TO BE HELD AT SAHARUNPORE IN APRIL 1872 AND SUBSEQUENT MONTHS.

PARTIES INTENDING TO COMPETE.			Number of different kinds of machines which competitor desires to take part in the trials.	Brief description of each kind of machine.	Motive power required to work the machine.	Date by which the machines will be ready at Saharunpore for trial.
Name in full.	Profession or occupation.	Residence in full.				

In proposing to enter the above-noted machinery for the Saharunpore competitive trials, I do so under the full understanding that—

1*st*.—I shall be bound to conform to all rules and regulations in regard to all matters in any way connected with these trials that may be laid down by Government, or by the judges appointed by Government to preside over these, and that failing to do so, I shall forfeit all claim to any prize, reward, or recompense from Government, and entirely disqualify my machinery for the competition.

2*nd*.—All fibre, &c., turned out by my machinery during the trials, with stems furnished by Government, will be the property of Government.

(*Name in full*).

(*Date*)
(*Place*)

ALLAN HUME,
Offg. Secy. to the Govt. of India.

The 15th February 1871.

No. 984.—The Governor General in Council is pleased to permit Mr. F. Tucker to resign the Civil Service, from the 1st April next.

The 17th February 1871.

No. 994.—*Appointment.*—Mr. E. C. Bayley, C.S I., to be Secretary to the Government of India in the Home Department.

Mr. E. C. Bayley assumed charge of the Office of Secretary to the Government of India in the Home Department on the forenoon of the 16th instant.

No. 995.—Mr. Arthur Howell, Under Secretary in the Home Department of the Government of India, has obtained three months' privilege leave of absence, with effect from the afternoon of the 15th instant.

No. 997.—Mr. W. W. Hunter, L.L.D., is appointed to officiate as Under Secretary to the Government of India, Home Department, during the absence on leave of Mr. Arthur Howell, or until further orders, in addition to his regular duties in connection with the Gazetteer.

Mr. Hunter took charge of the Office of Under Secretary on the afternoon of the 15th instant.

JUDICIAL.

The 17th February 1871.

No. 237.—Mr. W. M. Souttar, M.A., received charge of the Office of Registrar of the High Court of Judicature at Fort William in Bengal, Appellate Side, from Mr. F. B. Peacock on the forenoon of the 6th instant.

EDUCATION.

The 15th February 1871.

No. 76.—Under Section 12 of Act II of 1857, the Governor General in Council authorizes the affiliation in Arts up to the Standard of the First Arts Examination, of the London Mission School, Benares, to the Calcutta University, with effect from the 1st ultimo.

GEOGRAPHICAL.

The 15th February 1871.

No. 54.—*Appointments.*—Major B. R. Branfill, Deputy Superintendent, 3rd Grade, Great Trigonometrical Survey of India, to officiate in the 2nd Grade, *vice* Lieutenant Colonel D. J. Nasmyth, R.E., officiating in the 1st Grade.

Lieutenant M. W. Rogers, R.E., Assistant Superintendent, 1st Grade, Great Trigonometrical Survey of India, to officiate as Deputy Superintendent, 3rd Grade, *vice* Captain T. T. Carter, R.E., absent on furlough.

The 17th February 1871.

No. 56.—The services of Lieutenant M. T. Sale, R.E., Assistant Superintendent, Topographical Survey Department, are placed at the disposal of the Public Works Department, with effect from the 15th instant.

E. C. BAYLEY,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

POLITICAL.

Fort William, the 17th February 1871.

No. 355*P.*—*Appointment.*—Lieutenant C W. Burton, Assistant to the Governor General's Agent in Rajpootana for the purpose of superintending the Suppression of Dacoitee on the triple boundary of Bickaneer, Marwar and Jeypore, will also be *ex-officio* Assistant to the General Superintendent of Operations for the Suppression of Thuggee and Dacoitee in the States of Upper Rajpootana.

No. 358*P.*—His Excellency the Viceroy and Governor General in Council is pleased to recognise the appointment of Mr. Marsh Giddings as Consul General for the United States of America at Calcutta.

GENERAL.

The 17th February 1871.

No. 321*G.*—*Appointments.*—Lieutenant C. B. Cooke, Assistant Commissioner of the 3rd Grade in British Burmah, is appointed to officiate as Assistant Secretary to the Chief Commissioner of British Burmah, during Captain Furlong's absence on leave, or until further orders.

No. 332*G.*—Mr. H. B. Harington, M.A., to continue to officiate as Secretary to the Chief Commissioner of Oudh, during the absence on leave of Major I. F. MacAndrew, or until further orders.

No. 334*G.*—Captain A. W. C. Lindsay, Assistant Superintendent of the 2nd Grade, in the Mysore Commission, has returned from two years' furlough to England. He arrived in Madras on the 1st and at Bangalore on the 25th January 1871.

No. 336*G.*—*Leave.*—Major C. H. Clay, Commanding the Deolee Irregular Force, is allowed thirty days' preparatory leave from 15th March 1871, or from the date on which he may avail himself of it, to enable him to proceed to Bombay for the purpose of embarking there on furlough to Europe for two years.

C. U. AITCHISON,
Secretary to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

LEAVE AND ALLOWANCES.

Fort William, the 16th February 1871.

No. 1002.—The Governor General in Council is pleased to rule that an Officer of a Native Regiment joining the Civil Department on probation, shall draw no portion of the staff pay of his regimental appointment for the term of his probation.

MINT AND CURRENCY.

The 16th February 1871.

No. 911.—The following Statement of the Silver received and coined in the Mints of Calcutta, Madras, and Bombay in December 1870, is published for general information :—

	CALCUTTA.			MADRAS.			BOMBAY.		
	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees.
	Government.	Merchants.		Government.	Merchants.		Government.	Merchants.	
In Dec. 1870	2,600	1,81,029	...	...	...	...	...	1,61,541	...

The 17th February 1871.

No. 1012.—Surgeon Major W. Collum received charge of the office of Assay Master of the Bombay Mint from Surgeon H. C. Kingstone, and Dr. Kingstone received charge of the office of Deputy Assay Master from Mr. F. W. Peterson on the forenoon of the 4th instant.

SEPARATE REVENUE.

(CUSTOMS).

The 17th February 1871.

No. 932.—The privilege leave for three months granted to Mr. G. H. M. Batten, Deputy Commissioner of Inland Customs, on the 13th September 1870, is commuted to special leave to proceed to England on private affairs for five months and seventeen days, from the date of embarkation at Bombay with the usual subsidiary leave.

Mr. Batten embarked at Bombay on the 25th September 1870.

SEPARATE REVENUE.

(POST OFFICE).

The 17th February 1871.

No. 1016.—Mr. C. K. Dove, a Post Master General of the 2nd Grade, Officiating as Deputy Director General of the Post Office of India, having been permitted to retire from the 25th instant, Mr. C. W. Hutchinson is confirmed in the appointment of Post Master General of the 2nd Grade, in the North-Western Provinces from that date.

R. B. CHAPMAN,

Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 10th February 1871.

No. 136 *of* 1871.—The under-mentioned Officer is allowed furlough to Europe on medical certificate:—

Major John Boyd Saunders, of the late 4th European Light Cavalry,—for two years, under the Regulations of 1868.

No. 137 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following appointment:—

PUNJAB FRONTIER FORCE,—*2nd Cavalry.*

Lieutenant E. Lloyd, of the 108th Foot, a candidate for the Bengal Staff Corps, to officiate as 2nd Squadron Subaltern, on probation, during the period Lieutenant L. T. Bishop may officiate as Adjutant, or until further orders.

The 14th February 1871.

No. 138 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following temporary appointment in the administrative medical staff of Her Majesty's British Forces:—

Surgeon Major G. A. Turnbull, of the 21st Hussars, to be a Deputy Inspector General of Hospitals, with temporary rank, during the period he may be in charge of the Peshawur Circle, on the departure for England of Deputy Inspector General of Hospitals J. Summers, M.D., or until further orders.

No. 139 *of* 1871.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs:—

Lieutenant Colonel (Brevet Colonel) James Knox Spence, of the Bengal Staff Corps, Commissioner, Jubbulpore Division, Central Provinces,—for two years, under the Regulations of 1868, embarking at Bombay.

No. 140 *of* 1871.—With reference to G. O. by the Commander-in-Chief, dated 30th January 1871, notifying an exchange of services between Brevet Lieutenant Colonel, Pritchard, Imperial List, and Captain E. T. Thackeray, V.C., Royal Engineers, Bengal List, the under-mentioned Officer reported his arrival on the date specified :—

2nd Captain (Brevet Lieutenant Colonel) Gordon Douglas Pritchard, Royal Engineers, Imperial List,—date of arrival at Fort William, 20th January 1871.

The 15*th February* 1871.

No. 141 *of* 1871.—The services of 2nd Captain (Brevet Lieutenant Colonel) G. D. Pritchard, of the Royal Engineers (Imperial Establishment), are placed at the disposal of the Public Works Department.

No. 142 *of* 1871.—The services of Surgeon J. Elliot, M. D., of the Medical Department, Garrison Surgeon, Agra, are placed temporarily at the disposal of the Government of Bengal.

No. 143 *of* 1871.—The under-mentioned Officers are permitted to proceed to Europe on furlough on private affairs :—

Major General George Palmer Whish, of the Bengal Staff Corps,—for two years under the Regulations of 1868.

Captain Walter Ernest Forbes, of the Bengal Staff Corps, Assistant Settlement Officer, Oudh,—for two years, under the Regulations of 1868, embarking at Bombay.

Assistant Surgeon Robert Gray, M. B., of the Medical Department,—for two years, under the Regulations of 1868.

2nd Captain Henry Ravenshaw Thuillier, of the Royal Engineers, Deputy Superintendent, 2nd Grade, Great Trigonometrical Survey of India,—for two years, under the Regulations of 1868.

No. 144 *of* 1871.—Captain George David Reid, of the General List, Infantry, is allowed furlough in India on private affairs for eighteen months from the date of his quitting his station, under Rule XVII of the Furlough Regulations of 1868.

No. 145 *of* 1871.—The under-mentioned Officer is admitted to the Bengal Staff Corps, with effect from the date specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Thomas Lloyd Lewis, of the 1st Battalion, 11th Foot, 1st Wing Subaltern, 26th (Punjab) Regiment of Native Infantry,—24th January 1870.

No. 146 *of* 1871.—The following order issued by the Government of Bombay is confirmed :—

No. 82, *dated* 1*st February* 1871.—Granting furlough to Europe (medical certificate) to the under-mentioned Officer :—

Lieutenant Silas Adair Swinley, of the General List, Cavalry, 1st Squadron Subaltern, 3rd Bengal Cavalry,—for one year, under the Regulations of 1868.

No. 147 *of* 1871.—The following temporary promotion is made in the Warrant Grade of the Army Commissariat Department :—

RANK AND NAME.	TO WHAT RANK PROMOTED.	FROM WHAT DATE.	IN SUCCESSION TO WHOM.
Sergeant William Smith	Acting Sub-Conductor.	6th Dec. 1870	During the absence on furlough to Europe of Sub-Conductor R. W. Sadlier, or until further orders.

No. 148 *of* 1871.—*Errata.*—In G. G. O. No. 1059, dated 26th October 1860, and No. 12, dated 7th January 1869, for Robert "Maeniminie," read Robert *McMeminey.*

Order Books to be corrected accordingly.

No. 149 *of* 1870.—The under-mentioned men belonging to the Native Establishment attached to C. Battery, F. Brigade, Royal Horse Artillery, declared unfit for further service by an Annual Invaliding Committee, are transferred to the Pension Establishment:—

RANK.	NAMES.	IN WHAT RANK PENSIONED.	CIRCLE OF PAYMENT.
Grass-Cutter ...	Dowlut	Grass-Cutter ...	Allahabad.
Ditto ...	Bussawun	Ditto ...	Ditto.
Ditto ...	Bowain	Ditto ...	Ditto.
Ditto ...	Buggoo	Ditto ...	Sirhind.
Ditto ...	Bowanydeen	Ditto ...	Allahabad.
Ditto ...	Mungoo	Ditto ..	Ditto.
Ditto ...	Buddoo	Ditto ...	Ditto.

No. 150 *of* 1871.—The under-mentioned Officer is allowed furlough to Europe (medical certificate):—

Surgeon Alfred Adams Mantell, M.D., of the Medical Department,—for twelve months, under the Regulations of 1854.

No. 151 *of* 1871.—The following permanent and temporary promotions are made in the Warrant Grade of the Ordnance Commissariat Department from the dates specified:—

RANK AND NAMES.	TO WHAT RANK PROMOTED.	FROM WHAT DATE.	IN WHOSE ROOM.
Permanent.			
Conductor Michael McIntyre, Supernumerary (on furlough.)	To be brought on the permanent strength of the establishment.	4th January 1871.	*Vice* Conductor Alexander J. Ryan, transferred to Pension Establishment.
Conductor John Key, Supernumerary		9th January 1871.	*Vice* Conductor Alexander Scott, seconded, *viz.*, appointed Head Overseer of the Dum-Dum Factory Workshops.
Sub-Conductor and Officiating Conductor Robert Lyons.	To be Supernumerary Conductor.	9th January 1871.	*Vice* McIntyre and Key, under paragraph 10 of G. G. O. No. 348 of 1870.
Conductor Robert Lyons, Supernumerary	To be brought on permanent strength of the establishment.	17th January 1871.	*Vice* Conductor John Neal, transferred to Pension Establishment.
Magazine Sergeant Thomas Hunt ...	To be Sub-Conductor on probation.	9th January 1871.	*Vice* Sub-Conductor and Officiating Conductor Lyons, promoted.
Temporary.			
Sub-Conductor and Officiating Conductor James Kelly.	To continue officiating as Conductor.	.....	*Vice* Conductor Yeldham, on furlough, or until further orders.
Sub-Conductor James Henry Smith ...	To be officiating Conductor.	4th January 1871.	*Vice* Conductor Sinclair, on furlough, or until further orders.
Ditto James Jackson ...	To be officiating Conductor.	9th January 1871.	*Vice* Conductor Nash, on furlough, or until further orders.
Ditto Robert G. Halliday ..	To be officiating Conductor.	17th January 1871.	*Vice* McIntyre, on furlough, or until further orders.
Magazine Sergeant and Officiating Sub-Conductor Walter Holder.	To continue officiating as Sub-Conductor.	.....	*Vice* Kelly, officiating as Conductor.
Magazine Sergeant and Officiating Sub-Conductor Denis Murphy.	To continue officiating as Sub-Conductor.	.....	*Vice* Smith, officiating as Conductor.
Magazine Sergeant John Beatty ...	To be officiating Sub-Conductor.	9th January 1871.	*Vice* Jackson, officiating as Conductor.
Ditto ditto Alexander McDonald	To be officiating Sub-Conductor.	17th January 1871.	*Vice* Halliday, officiating as Conductor.

No. 152 *of* 1871.—1. In accordance with the provisions of G. G. O. No. 370 of 1863, Sub-Conductor James Kirk, who was appointed on probation in the Ordnance Commissariat Department in G. G. O. No. 10 of 1871, is confirmed in his present grade of Sub-Conductor from 4th June 1870.

2. Sergeant George Bailey, Store-keeper and Assistant Overseer, Gun Powder Agency, Ishapore, is promoted to the rank of Sub-Conductor "Supernumerary" from 4th June 1870, and will stand in the list of Sub-Conductors immediately below Sub-Conductor Joseph G. Cutler, and above Sub-Conductor James Kirk.

No. 153 *of* 1871.—The following order issued by the Resident at Hyderabad is confirmed.

No. 21, *dated* 1*st February* 1871.—Directing Major C. J. Smith, Officiating 2nd in Command, to officiate as Commandant of the 2nd Regiment Infantry, Hyderabad Contingent, as a provisional arrangement on departure of Major Lilly, and until the arrival of Lieutenant Colonel Adey from Europe, or until further orders.

No. 154 *of* 1871.—The under-mentioned Officers have reported their departure for Europe on the dates specified :—

Major R. Y. Chambers, of the Bengal Staff Corps, G. G. O. No. 1088 of 1870,—per *City of Oxford*, 6th February 1871.

Lieutenant Colonel H. P. Babbage, of the Bengal Staff Corps, G. G. O. No. 1105 of 1870,—per *Neera*, 11th February 1871, from Bombay.

No. 155 *of* 1871.—The under-mentioned Officers of the Staff Corps having completed five years' service as substantive Lieutenant Colonel, are promoted to the rank of Colonel by Brevet, from the date specified, under the operation of the Royal Warrant, dated 16th January 1861, Clause 2, subject to Her Majesty's approval :—

Lieutenants Colonel George Baldock, Madras Staff Corps, and Olaus John McLeod Farrington, Bengal Staff Corps,—15th February 1871.

No. 156 *of* 1871.—The under-mentioned Officers of the Bengal Staff Corps having completed twenty-six years' service, are promoted to the rank of Lieutenant Colonel, from the date specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Majors William Paske; Patrick Maxwell, and John Leven,—11th February 1871.

The 16*th February* 1871.

No. 157 *of* 1871.—The services of Lieutenant H. M. Chambers, of the Royal Engineers (Imperial Establishment), are placed at the disposal of the Public Works Department.

The 17*th February* 1871.

No. 158 *of* 1871.—The under-mentioned Officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Ensign (now Lieutenant) Leonard W. Christopher, of the 38th Foot, 2nd Wing Subaltern, 34th (The Futtehgurh) Regiment of Native Infantry, and Ensign Alexander Thomas Seton Abercromby Rind, of the 102nd Foot, 2nd Wing Subaltern, 28th (Punjab) Regiment of Native Infantry,—18th January 1870.

Lieutenant George Brehon, of the 1st Battalion, 11th Foot, 1st Wing Subaltern, 17th (The Loyal Poorbeah) Regiment of Native Infantry,—24th January 1870.

Ensign William Harris, of the 37th Foot, 1st Wing Subaltern and Officiating Quarter Master, 21st (Punjab) Regiment of Native Infantry,—1st February 1870.

No. 159 *of* 1871.—The under-mentioned Officers admitted to the Bengal Staff Corps in G. G. O. No. 158 of this date will rank as Lieutenants in that Corps, under the operation of paragraph 84 of G. G. O. No. 332 of 1861, with effect from the dates specified, subject to Her Majesty's approval :—

Ensign (now Lieutenant) L. W. Christopher, of the 38th Foot, 2nd Wing Subaltern, 34th (The Futtehgurh) Regiment of Native Infantry, and Ensign A. T. S. A. Rind, of the 102nd Foot, 2nd Wing Subaltern, 28th (Punjab) Regiment of Native Infantry—18th January 1870.

Ensign W. Harris, of the 37th Foot, 1st Wing Subaltern and Officiating Quarter Master, 21st (Punjab) Regiment of Native Infantry—1st February 1870.

No. 160 *of* 1871.—The services of Apothecary M. Morley, of the Subordinate Medical Department, are placed at the disposal of the Government of the Punjab.

No. 161 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following appointments :—

PUNJAB FRONTIER FORCE.

2nd Sikh Infantry.

Major R. D'O. C. Bracken, 2nd in Command and Wing Officer, to officiate as Commandant during the absence on furlough to Europe of Lieutenant Colonel P. F. Gardiner, or until further orders.

Captain H. M. Pratt, Wing Officer, to officiate as 2nd in Command and Wing Officer, *vice* Major Bracken.

Captain J. B. Slater, of the Bengal Staff Corps, to officiate as Wing Officer, *vice* Captain Pratt.

4th Sikh Infantry.

Lieutenant A. Scott, Quarter Master, 4th Sikh Infantry, and Officiating Adjutant, 3rd Punjab Infantry, to officiate as Adjutant during the absence on furlough to Europe of Lieutenant B. E. Gowan, or until further orders.

3rd Punjab Infantry.

Lieutenant A. I. Shepherd, 2nd Wing Subaltern and Officiating Quarter Master, 4th Punjab Infantry, to officiate as Adjutant, *vice* Lieutenant A. Scott, and during the absence on furlough to Europe of Lieutenant J. E. P. Mosley, or until further orders.

No. 162 *of* 1871.—The under-mentioned Officers and Warrant Officer have reported their return from England :—

Lieutenant Colonel R. Unwin, of the Bengal Staff Corps, Cantonment Magistrate, Bareilly,—date of arrival at Bombay, 29th January 1871.

Conductor A. Gibson, Sub-Engineer, Department Public Works, Punjab,—date of arrival at Bombay, 31st January 1871.

Lieutenant Colonel P. Maxwell, of the Bengal Staff Corps, 1st Class Deputy Commissioner, Ferozepore, Punjab, and Major Q. D. Parsons, of the Bengal Staff Corps, Assistant Inspector General, Government Railway Police, East Indian Railway,—date of arrival at Bombay, 4th February 1871.

No. 163 *of* 1871.—The under-mentioned Officer is allowed furlough to Europe (medical certificate) :—

Captain Henry Archibald Mallock, of the Bengal Staff Corps, Superintendent of Construction, Electric Telegraph Department,—for two years, under the Regulations of 1868.

No. 164 *of* 1871.—The following promotions are made in the under-mentioned Corps of the Native Army :—

17th (The Loyal Poorbeah) Regiment of Native Infantry.

Jemadar Bindah Singh to be Subadar, *vice* Henry Alexander, deceased.
Havildar Lolla Bhugwunt Pershaud to be Jemadar, *vice* Bindah Singh, promoted.
The above promotions will have effect from 15th January 1871.

40th (The Shahjehanpore) Regiment of Native Infantry.

Jemadar Rutton Singh to be Subadar, *vice* Bhekaree Singh, invalided.
Havildar Shurufdeen Khan to be Jemadar, *vice* Rutton Singh, promoted.
The above promotions will have effect from 1st February 1871.

No. 165 *of* 1871.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Surgeon Samuel Bowen Partridge, of the Medical Department, Professor of Surgical and Descriptive Anatomy, Medical College, Calcutta,—for two years, under the Regulations of 1868.

H. K. BURNE, *Colonel,*
Secretary to the Govt. of India.

MARINE DEPARTMENT.

NOTIFICATION.

Fort William, the 15*th February* 1871.

No. 1 *of* 1871.—The following Notice to Mariners received from the Government of Bombay is published for general information:—

NOTICE TO MARINERS.

Notice is hereby given that a new Catadioptic holaphotal revolving Light of the 2nd order, flashing at intervals of one (1) minute has been placed on Perim Island in the Straits of Bab-el-Mandeb, instead of the old Light.

The Light is 241 feet above the level of the Sea, and is visible from a Ship's deck about 23 miles in clear weather.

J. MACDONALD, *Lieut. Col.*,
Secretary to Government.

BOMBAY CASTLE,
The 31*st January* 1871.

H. K. BURNE, *Colonel*,
Secretary to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Fort William, the 11*th February* 1871.

No. 76.—The under-mentioned Overseers of the 1st Grade are transferred from Rajpootana to Port Blair:—

Lance Sergeant S. Dennison and Private F. Farrell.

No. 79.—Mr. W. Conlan is appointed to the Public Works Department as an Accountant of the 3rd Grade on probation, and posted to the Punjab to fill an existing vacancy.

No. 80.—Sub-Conductor E. Scully, Supervisor, 2nd Grade, Mysore, is granted six months' leave in India on medical certificate, with effect from 23rd January 1871.

The 13*th February* 1871.

No. 81.—Mr. F. A. Newman, Accountant, 2nd Grade, Rajpootana, is granted twelve months' leave on private affairs without pay from 15th March 1871, or such date as he may avail himself of it.

No. 82.—Mr. G. Carpenter, Accountant, 1st Grade, Oudh, is granted six months' leave on private affairs, with effect from 5th January 1871.

No. 83.—Mr. T. Martin, Executive Engineer, 1st Grade, New Hansi Canal Division, assumed charge of the Western Jumna Canals Circle from Major J. Fulton, R.A., Officiating Superintending Engineer, on the forenoon of the 23rd January 1871, as a temporary arrangement.

The 15*th February* 1871.

No. 84.—The transfer of Mr. R. A. Butterfield, Accountant, 1st Grade, from Hyderabad to the North-Western Provinces, ordered in Public Works Department Notification No. 417 of the 16th December 1870, is cancelled.

No. 85.—Captain A. M. Brandreth, R. E., Executive Engineer, 2nd Grade, Punjab, is appointed to officiate as Principal of the Thomason College, Roorkee, during the absence on furlough of Lieutenant Colonel Medley, or until further orders.

The 16th February 1871.

No. 86.—The services of Lieutenant H. H. Cole, R.E., have been at the disposal of the Home Department since the 31st August 1868.

The 17th February 1871.

No. 87.—Lieutenant G. D'A. Jackson, General List, Assistant Engineer, 2nd Grade, Hyderabad, on return from leave, is posted to Central India.

No. 88.—Lieutenant Colonel G. D. Pritchard, R.E., is appointed to the Public Works Department under the conditions stated in Public Works Department Code, Chapter II, Section IV, paragraph 4C., and posted to the North-Western Provinces, Irrigation Branch.

TELEGRAPH.

The 11th February 1871.

No. 77.—The under-mentioned gentlemen appointed by Her Majesty's Secretary of State for India as Assistant Superintendents of the 4th Grade, with effect from the 9th November 1870, reported their arrival in this country on the dates specified:—

Alfred Moxon Turner,—18th January 1871.

Charles Frederick Hovendon Maclean,—18th January 1871.

Charles John Worgan,—23rd January 1871.

George Richard Cundell,—27th January 1871.

No. 78.—ERRATUM.—In Public Works Department Notification No. 48, dated 25th January 1871, notifying the arrival in India of Mr. M. J. Brind, for 7th November 1870, read 9th November 1870.

REVENUE.

(FORESTS).

The 11th February 1871.

No. 11*F.*—Mr. D. Brandis, Inspector General of Forests, is granted twenty months' leave of absence to Europe on medical certificate, under the Uncovenanted Service Rules, with effect from the 4th instant, on which date he reported his departure from Bombay.

The 16th February 1871.

No. 12*F.*—Mr. Charles Bligh is appointed to officiate as an additional Assistant Conservator of Forests, 3rd Grade, in Burmah, *vice* Mr. M. Nightingale, deceased. The appointment is a temporary one, in place of a vacancy among Deputy Conservators in the Province, and will have effect from the date Mr. Bligh joins his appointment.

R. STRACHEY, *Colonel, R.E.,*
Offg. Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 18, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General, High Court, &c.

TOPOGRAPHICAL SURVEY DEPARTMENT.

NOTIFICATION.

Calcutta, the 11th February 1871.

In Notifications dated the 30th November 1870 and 2nd February 1871 for 24th November, read 2nd December last, the day Mr. P. J. Doran, Assistant Surveyor, 3rd Grade, availed himself of the leave granted to him.

H. L. THUILLIER, *Colonel,*
Surveyor General of India.

Statement of Transactions of District Savings Banks for the week ending 16th February 1871.

Province	Number of Banks open	Deposits.		Withdrawals.			Balance.
		No.	Amount.	No.	Amount, Principal	Amount, Interest	
			Rs. A. P.		Rs. A. P.	Rs. A. P	Rs. A. P.
Bengal	22	57	2,983 0 0	9	1,007 0 0		55,015 14 10
North-Western Provinces ...	9	11	1,440 11 4	2	720 10 0	4 11 0	22,969 3 8
Punjab	7	16	1,637 0 1	2	500 0 0	4 11 0	15,535 8 9
Oudh	1	...	...	...	...	...	2,075 0 0
Central Provinces	4	5	495 0 0	2	250 0 0	...	8,091 11 0
British Burmah	3	3	85 0 0	1	10 0 0	...	3,335 0 0
Berar	2	1	5 0 0	...	...	..	1,556 0 0
India	1	...	..			...	5,076 6 2
Total ...	49	93	6,645 11 5	16	2,487 10 0	9 6 0	1,13,654 12 5

Calcutta,
The 16th February 1871.

E. F. HARRISON,
Comptroller General.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED FOR	BALANCE OF BULLION		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
February 6th, 1871 ...	...	...	7,854	85,746	35,08,487
" 7th " ...	...	...	7,854	85,746	35,08,487
" 8th " ...	...	5,757	900	91,822	35,08,487
" 9th " ...	1,015	...	1,915	91,822	35,08,487
" 10th " ...	...	..	1,915	91,822	35,08,487
" 11th " ...	...	..	1,914	91,822	35,08,487

CALCUTTA MINT,
The 13th February 1871.

H. HYDE, *Lieut. Colonel,*
Mint Master.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

THE under-mentioned students have passed the examination for Honors in Arts :—

ENGLISH.

CLASS II.

In Order of Merit.

Sirischandra Chaudhuri ... Presidency College.
Upendranáth Basu ... Ditto.
Chandramohan Majumdár ... Ditto.
Nilratna Bandyopádhyáy ... Hooghly College.
Binadvihári Bandyopádhyáy ... Presidency College.
Bálkrishna Acháryya ... Queen's College, Benares.

CLASS III.

In Order of Merit.

Umácharan Mukhopádhyáy ... Queen's College, Benares.
Kánáilál Mukhopádhyáy ... Presidency College.
Sureschandra Ghosh ... Ditto.
Priyanáth Chattopádhyáy ... General Assembly's Institution.
Jánakináth Datta ... Presidency College.

SANSKRIT.

CLASS I.

Golapchandra Sarkár ... Sanskrit College.

CLASS II.

Khirodnáth Sinha ... Sanskrit College.

ARABIC.

CLASS II.

Ali Reza Khan ... Agra College.

HISTORY.

CLASS I.

Jasadánandan Parámánik ... Kishnaghur College.

CLASS II.

In Order of Merit.

Párvaticharan Másánta ... Presidency College.
Jogeschandra Chattopádhyáy ... Kishnaghur College.

CLASS III.

Priyanáth Datta ... Cathedral Mission College.

MATHEMATICS.

CLASS II.

Bipinkrishna Basu ... Presidency College.

CLASS III.

In Order of Merit.

Bámácharan Ráy ... Presidency College.
Bipinvihári Mukhopádhyáy ... Ditto.

MENTAL AND MORAL PHILOSOPHY.

CLASS II.

In Order of Merit.

Girijábhushan Mukhopádhyáy	...	Presidency College.
Akshaykumár Basu	...	Ditto.

CLASS III.

In Order of Merit.

Devendranáth Ghosh	...	Presidency College.
Rádhánáth Ráy	...	Ditto.

NATURAL AND PHYSICAL SCIENCE.

CLASS III.

Jogendranáth Bhattácháryya	...	Presidency College.

The under-mentioned students have passed the examination for the Degree of Master of Arts:—

In Alphabetical Order.

Adityarám Bhattácháryya	...	Sanskrit College.
Avináschandra Mukhopádhyáy	...	Presidency College.
Basantakumár Basu	...	Ditto.
Bharatchandra Datta	...	General Assembly's Institution.
Bireswar Chattopádhyáy	...	Sanskrit College.
Gangádhar Bandyopádhyáy	...	Free Church Institution.
Kailáschandra Datta	...	Sanskrit College.
Nandalál De	...	Hooghly College.
Syámácharan Bandyopddhyáy	...	Patna College.

J. SUTCLIFFE,
Registrar.

The 14th February 1871.

The under-mentioned Licentiates in Law having graduated in Arts are declared under Clause 7 of the B. L. Regulations to be entitled to the Degree of Bachelor in Law:—

In Alphabetical Order.

Akhilcharan Mullik	...	Presidency College.
Amvikácharan Ghosh	...	Ditto.
Baikunthanáth Dás	...	Dacca College.
Bhavánicharan Datta	...	Presidency College.
Bijaykrishna Basu	...	Ditto.
Dinanáth Dhar	...	Hooghly College.
Dwárikánáth Bhuttácháryya	...	Patna College.
Gopálchandra Chakravarti	...	Presidency College.
Gopálchandra Ghosál	...	Ditto.
Gorráchand Dás	...	Ditto.
Haricharan Chakravarti	...	Dacca College.
Hemnáth Dás	...	Presidency College.
Iswarchandra Dás	...	Ditto.
Jagatchandra Dás	...	Ditto.
Jagatdurllabh Basák	...	Ditto.
Kailáschandra Ghosh	...	Berhampore College.
Kálidhon Chattopádhyáy	...	Presidency College.
Mahendrachandra Mitra	...	Hooghly College.
Mahendranáth Bhuttácháryya	...	Presidency College.
Narendranáth Chaudhuri	...	Ditto.
Navinchandra Basu	...	Ditto.
Nivárancbandra Mukhopádhyáy	...	Ditto.
Prasannakumár Ghosh	...	Kishnaghur College.
Priyanáth Datta (No. 2)	...	Presidency College.
Rajaninath Mitra	...	Hooghly College.
Rájendranáth Set	...	Presidency College.
Rámlál Sányál	...	Ditto.
Sasibhushan Chattopádhyáy	...	Ditto.
Trailokyanáth Bhuttácháryya	...	Ditto.

J. SUTCLIFFE,
Registrar.

The 16th February 1871.

STATEMENT of the Affairs of the Bank of Bengal for the week ending 14th February 1871.

LIABILITIES.		Rs.	A.	P.
Proprietors' Capital, paid-up		2,20,00,000	0	0
Reserve Fund		15,67,119	7	0
General Treasury Balance at Head Office ...	Rs. A. P. 2,22,85,091 8 11	3,81,41,771	6	11
Ditto ditto at Branches ...	1,58,56,679 14 0			
Other Deposits at Head Office and Branches		3,36,91,402	13	10
Bank Post Bills, &c.		7,37,457	4	3
Sundries		5,86,020	12	4
TOTAL ...		9,67,23,771	12	4

ASSETS.		Rs.	A.	P.
Government Securities		1,25,22,500	0	0
Loans on Government Securities at Head Office and Branches ...		54,77,611	3	9
Accounts of Credit on ditto ditto ditto ...		24,32,611	7	7
Mercantile Bills discounted at ditto ditto ...		1,85,04,456	5	10
Dead Stock		11,78,132	0	0
Stamps		14,746	5	0
Balances with other Banks		5,44,176	8	2
Sundries		2,26,510	10	1
		4,09,00,744	8	5
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	2,36,08,827 3 8	5,58,23,027	3	11
Ditto ditto at Branches ...	3,22,14,200 0 3			
TOTAL ...		9,67,23,771	12	4

By order of the Directors.

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

J. GORDON,
Chief Accountant & Deputy Secretary.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 8th February 1871.

PARTICULARS.	3½ PER CENT. LOAN OF 1853-54.	4 PER CENT. LOANS							4½ PER CENT.		5 PER CENT.		5½ PER CENT. LOAN OF 1859-60.	5 PER CENT. DEBENTURES FOR					TOTAL AMOUNT.
		of 1824-25.	of 1828-29.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	of 1856-57.	Transfer Loan dated 15th July 1870.	P. W. of 1854-55.	of 1856-57.		3 years. Debenture, or transferable to 4½ per cent. Debenture repayable 4th July 1871.	18 months. 4½ per cent. Transfer Loan repayable 4th July 1871.	5 years. Repayable June 1872.	10 years. Repayable June 1877.	15 years. Repayable June 1882.	
Balance of 26th January 1871	53,100	34,133	2,347	19,59,468	41,43,100	1,52,55,100	1,23,79,800	1,83,26,100	14,500	48,78,100	87,700	5,96,27,700	4,98,75,900	1,65,000	18,60,000	33,63,000	33,46,000	36,43,000	17,80,14,048
Add—																			
Amount enfaced at Madras between 26th January and 8th February 1871... ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay between 26th January and 8th February 1871... ...	...	...	...	...	...	...	4,500	87,800	...	1,500	...	18,500	56,000	...	...	...	...	...	1,68,300
Amount enfaced at Calcutta between 26th January and 8th February 1871... ...	...	...	...	...	500	9,000	14,800	1,26,500	...	12,000	...	1,17,000	36,700	...	...	...	...	5,000	3,21,500
TOTAL ...	53,100	34,133	2,347	19,59,468	41,43,600	1,52,64,100	1,23,99,100	1,85,40,400	14,500	48,91,600	87,700	5,97,63,200	4,99,68,600	1,65,000	18,60,000	33,63,000	33,46,000	36,48,000	17,85,03,848
Deduct—																			
Amount written off in the London Registers	...	...	...	533	3,200	10,800	3,500	85,100	...	8,000	3,500	...	5,23,500	...	...	...	...	3,000	6,41,133
Balance on 8th February 1871	53,100	34,133	2,347	19,58,935	41,40,400	1,52,53,300	1,23,95,600	1,84,55,300	14,500	48,83,600	84,200	5,97,63,200	4,84,45,100	1,65,000	18,60,000	33,63,000	33,46,000	36,45,000	17,78,62,715

NOTE.—From 9th June 1867 to 14th Dec. 1870 enfaced from India 1,096 lakhs; re-transferred from London 646 lakhs.
" 15th Dec. 1870 to 28th " " " " 6 " " " 3 "
" 29th " " to 11th Jan. 1871 " " 13 " " " 10 "
" 12th Jan. 1871 to 25th " " " " 4 " " " 5 "
" 26th " " to 8th Feb. 1871 " " 4 " " " 6 "
1,123 lakhs 670 lakhs.
670 "
Balance against India ... 453 lakhs.

PUBLIC DEBT OFFICE;
BANK OF BENGAL;
Calcutta, the 10th February 1871.

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 10th February 1871.

No. 230.—Mails for Gopaulpore, Bimlipatam, Vizagapatam, Coconada, Madras, Negapatam, Galle, Colombo, Tuticorin, Cochin, Beypore, Cannanore, Tellicherry, Mangalore, Carwar, and Bombay, for transmission per Steamer *Satara*, will be closed at this Office on Monday, the 20th February 1871, at 6 P. M.

The 16th February 1871.

No. 232.—The next Overland Mail *viâ* Bombay will close on Wednesday, the 22nd February 1871.

2. Book post and pattern packets must be posted on the 21st.

3. There will be no Express.

4. Letters, &c., for Mauritius, St. Denis, Re-union can be sent by this opportunity.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or, bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M., and after 7 up to 8-30 P. M., by a Post Office Clerk at the East Indian Railway Station, Armenian Ghât.

Postage chargeable by the new route *viâ* Brindisi and Germany:—

			Rs.	A.	P.
For the United Kingdom ...	Each letter per ½ oz.		0	8	0
	Each newspaper per 4 oz.		0	2	8
	Each book or pattern packet.	Not exceeding 1 oz.	0	2	0
		" " 2 "	0	3	4
		" " 4 "	0	4	8
		Every additional 4 "	0	4	8
For places served through the United Kingdom.	Each letter 8 pie per ½ oz. less than the published rate for a letter sent *viâ* Marseilles.				
	Each newspaper 8 pie per 4 oz. more than the published rate for a newspaper sent *viâ* Marseilles.				
	Each packet of books or patterns	8 pie per 4 oz. more than the published rate for a packet sent *viâ* Marseilles.			

As the late Papal States now form part of the Kingdom of Italy, correspondence for these States are now subject only to the same postal rules as apply to other parts of Italy, published in the Notification of this Department, dated 2nd September 1870.

The 17th February 1871.

Mails for Rangoon, Moulmein and Akyab, for transmission per Steamer *Burmah*, will be closed at this Office on Thursday, the 23rd instant, at 6 P. M.

The 16th February 1871.

List of Parcels now lying in the Dead Letter Office.

ADDRESS.	No.	DESCRIPTION.
D. Macnaghten	1	Parcel containing Flower Seeds.
Captain Nash	1	" " A pair of Arab Sandals.
H. Costley	1	" " Five Bottles of Medicine.
Seetaram Gunesh ...	1	" " Four copies "Nicholson's Catalogue."
Eshan Chunder Roy ...	1	" " A pair of Native ornamental shoes.
Without address ..	1	" " A pair of Ladies' boots and 1 pair Ladies' shoes.
Ditto	1	" " Law papers.
Ditto	1	" " One plain red shawl and two flowered shawl scarps.
Ditto	1	" " Medicines.
Ditto	1	" " Two pieces striped chintz and some clay powder (damaged).
Ditto	1	" " Some pieces of colored cloth for Native Chudders and Tarbans (damaged).
Ditto	1	" " Some dried preserved meats.
Ditto	1	" " One piece of cotton cloth and 1 warm jacket, and 1 set of beads.

The 13th February 1871.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 11th February 1871.

Bennett, Mrs. W.
Brenner, G. J.
Bacan, W. C.
Bullock, Mrs. G.

Clark, Miss A. E.
Cunningham, Lieut. A. J. C.
Chota Lall.
Colley, C. C.
Clough, A.
Cargill, J. N.
Coombs, Mrs.
Cowan, Dr. W.
Craddock, Sergt. T.
Charles, Mrs.
Cornelius, H.
Courtner, J.

Das, H. L.
Dutt Brothers.
Dalgairus, Miss A.
Doyne, Mrs.
Ditchburn, Esq.

Edwards, Mrs. E.

Fisk, E.
Forder, T.
Francis, A.

Godfrey, N.
Greany, Mrs. H.
Glancy, T.
Gilmore, McKilligan & Co.

Goddard, Mrs.
Greig, W.

Hunter, J.
Hume, J. H.
Ham, R. P.
Herbert, A. F.
Harrison, Mrs. A. M.

Johnson, Miss S. M.
Jardine, R.
Johnston, J.

Kennelly, J.
Kelly, E.
King, M.
Kemp, G. T.
Ker, Capt. W.

Lawrence, Mrs.
Linsell, Miss M.

Macpherson, A. M.
MacLean, E.
Money, Lieut. G. E.
McCullock, W. M.
Mott, E. S.
Macpherson, A. M.
Munro, Miss A. L.

Nash, Mrs.
Nundo Lall Mullick & Co.

Penn, Mrs. C.
Perrie, Mrs. G.
Phillips, Miss E. L.
Potts, J. W. W.
Phillips, R.
Paterson, Mrs.

Ralph, G. B.
Rigley, Revd. T.
Rich, H. R.
Robert, E.
Rode, J.
Ridway, Mrs.
Raillie, R. R.

Smith, Mrs.
Smith, Mrs. B.
Shaw, R. B.
Snaize, A.
Sree Gopaul Mullick.
Smyth, Lieut. Col. J. C.

Tesley, E. H. F.
The Editor, "Indian Freemason's Friend."
Turner, Mrs.
Thompson, C.
The Curator of Govt. Book Depôt.
Turner, R.

Wise, C.
Weld, Mrs.
Wright, E.
Woods, F.

W. H. McGOWAN,
Post Master of Calcutta.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 18, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

Calcutta Docking Company, "Limited."

NOTICE.

The 38th Ordinary Half-Yearly General Meeting of the Shareholders of the Calcutta Docking Company, "Limited," will be held at the City Office, No. 9, Strand, at noon on Tuesday, the 28th instant.

By order of the Directors,

The 14th February 1871.

W. S. MILLARD,
Superintendent.

The Estate of the late Mr. T. Menzies.

Notice is hereby given to parties having claims to the Estate of the late Mr. T. Menzies, who died near Allahabad on the 28th August 1868, *i. e.*, on the allotments of Waste Lands No. 2, Lookcha Nos. 3 & 4, 4, 8, 9 Ummurgurh, and Bhuddowra, in the District of Kheree, Oudh, that within three months from date they are requested to send in their claims to the undersigned, otherwise they will not be recognised.

C. R. SHAW, *Major,*
Deputy Commissioner.

KHEREE, DY. COMMR.'S OFFICE,
The 25th November 1870.

Central Provinces Gazetteer, Edition of 1870, in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per Vol., exclusive of postage charge. Apply to Messrs. Thacker, Vining & Co., Bombay, or to Superintendent, Chief Commissioner's Office, Nagpúr.

In the District Court of Akyab.

Miscellaneous Civil Case No. 2 of 1871.

IN THE MATTER OF HAZEE MIRZA HOOSSAIN, INTESTATE.

Whereas certain effects belonging to Hazee Mirza Hoossain, who died intestate at Akyab, are under the seal of this Court.

All persons claiming to administer to the estate of the said Hazee Mirza Hoossain are hereby warned to appear in this Court on or before the 21st day of February 1871 to prove their claims.

Given under my hands and the seal of the Court this 20th day of January 1871.

W. DeCOURCY IRELAND
Deputy Commissioner.

Notice.

The partnership existing between Alfred March Wibrow and Henry Samuel Brookes in the Barrackpore Station Hotel is dissolved from this day, the business will henceforth be carried on by the said Henry Samuel Brookes.

H. S. BROOKES.

The 31st January 1871.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

CALCUTTA CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.		
		Rs.	
3826 ...	A/82 07731 ...	100 ...	Baboo Gopaul Chund Doss.
3828 ...	A/65 39311 ...	500 ...	Mirza Khan for Mojoollah.
3831 ...	A/57 90922 ...	50 ...	Moonshee Khadeem Hossein.
	A/57 82621 ...	50 ...	
	Notes partially lost or destroyed.		
		Rs.	
3827 ...	A/88 20981 wrongly joined	20 ...	Baboo Degumber Mookerjee.
	A/88 12292		
	A/81 59580 Do. ...	10 ...	
	A/88 23747		
3829 ...	A/70 07067 Do. ...	100 ...	The Acting Manager, National Bank of India, Limited, Calcutta.
	A/70 44506		
3830 ...	A/70 54664 ...	100 ...	Goomanee Lall and Bunwaree Doss.
3832 ...	A/65 20756 ...	10 ...	Joheerwooddeen.
3833 ...	A/7 85856 ...	10 ...	Baboo Kadernauth Chatterjee.
3834 ...	A/57 31702 wrongly joined	50 ...	Baboo Shoshee Bhushun Mookerjee.
	A/57 31701		
3835 ...	A/70 90709 ...	100 ...	Colonel Faithfull.

PAPER CURRENCY DEPARTMENT;
CALCUTTA,
The 16th February 1871.

L. BERKELEY,
Asst. Commr. of Paper Currency.

BOMBAY CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes partially lost or destroyed.		
1870-71.		Rs.	
113 ...	C/50 74309 ...	50 ...	Mr. J. M. Sweeney, Bhosawul.
114 ...	C/47 97442 ...	20 ...	Major C. L. R. Glassfurd, Deputy Commissioner of Baitul, C. P.
115 ...	C/84 14000 ...	10 ...	Luchimondass Juvermull, Dewdy Bazar, Ahmednuggur.
	C/85 99319 ...	10 ...	
	C/78 77093 ...	10 ...	
	C/78 51696 ...	10 ...	

PAPER CURRENCY OFFICE;
BOMBAY,
The 8th February 1871.

A. R. GORDON,
Assistant Commissioner of Paper Currency.

CALICUT CIRCLE.

No. of Notes.	Value.	Name of Claimant.
		Notes wholly lost or destroyed.
	Rs.	
J/14301 ...	10 ...	R. Lutchmiah, No. 5, Narayanan Street, near Mint, Madras.
J/14308 ...	10 ...	
J/14309 ...	10 ...	
J/14310 ...	10 ...	
J/11311 ...	50 ...	

PAPER CURRENCY OFFICE; CALICUT, *The 4th February* 1871.

H. M. WINTERBOTHAM, *Asst. Collr.*, for *Deputy Collector.*

VIZAGAPATAM CIRCLE.

No. of Notes.	Value.	Name of Claimant.
		Notes wholly lost or destroyed.
	Rs.	
B/42856 ...	10 ...	Titty Janakiramiah.
B/04531 ...	20 ...	
		Notes partially lost or destroyed.
	Rs.	
B/39472 ...	10 ...	Davaraju Raghavarow.
B/02461 ...	20 ...	Angara Janakirow.

PAPER CURRENCY OFFICE; VIZAGAPATAM, *The 8th February* 1871.

H. RICHARDSON, *Dy. Collr.*, for *Deputy Commissioner.*

MADRAS CIRCLE.

No. of Notes.	Value.	Name of Claimant.
		Notes wholly lost or destroyed.
	Rs.	
B/30817 ...	50 ...	F. M Peele, Esq., Cashier, Madras Railway Company, Madras.
B/61540 ...	100 ...	
B/29881 ...	500 ...	E. W. Barnett, Esq., Contractor, Madras Railway, N. W. L., Madras.
		Notes partially lost or destroyed.
	Rs.	
B/68114 ...	10 ...	Revd. W. W. Gilbert-Cooper, M. A., Chaplain, St. John's, Bangalore.
B/44357 ...	100 ...	E. Seethapathy Chetty, Clerk, G. S. I. Railway, Negapatam.
B/51523 ...	100 ...	Edward Hall, Esq., Santawarry.

PAPER CURRENCY OFFICE; MADRAS, *The 6th February* 1871.

H. W. GRAHAM, *Commissioner of Paper Currency.*

ALLAHABAD CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.		
		Rs.	
67 ...	A/50 72709 ...	100 ...	Moonna Lall, Commissariat Contractor, Futtehgurh.
	D/3 04520 ...	100 ...	
	D/3 04523 ...	100 ...	
	D/3 04528 ...	100 ...	
68 ...	A/44 74395 ...	20 ...	Abdoollah Tailor, Dinapore.
69 ...	A/33 72073 ...	50 ...	Messrs. Greetham & White, Meerut.
70 ...	A/44 73898 ...	20 ...	The Superintendent, Frontier Travelling Post Office, Allahabad.
71 ...	A/18 07457 ...	10 ...	Mr. F. P. Carey, Allygurh.
	A/18 21134 ...	10 ...	
	A/18 28148 ...	10 ...	
	A/33 09726 ...	10 ...	
	A/33 04773 ...	10 ...	
	A/40 54671 ...	50 ...	
	A/40 56641 ...	50 ...	
	Notes partially lost or destroyed.		
		Rs.	
167 ...	D/2 02605 } wrongly joined	50 ...	Messrs. Kellner & Co., Calcutta.
	D/4 03627 }		
168 ...	A/44 73905 ...	50 ...	Agent, Bank of Bengal, Allahabad.

PAPER CURRENCY OFFICE;
ALLAHABAD,
The 14*th February* 1871.

S. JENNINGS, *A. A. G.*,
for *Deputy Commissioner of Paper Currency.*

PROMISSORY NOTES.

Lost or Stolen.

The Public is hereby cautioned against purchasing, pledging or in any way dealing with the following Government Security, *viz.* :—

New 5 per cent. Government Security No. 60101 of 1856-57 for Rs. 1,000.

The Security in question stands in the name of Baboo Behary Lall Singh, and has never been endorsed by him to any one.

A 4 per cent. Government Promissory Note No. 15990 of 6891 of 1835-36 for Rs. 1,000, the payment of which has been stopped in the Bank.

BARRANOSEY GHOSE.

Stolen.

The following Government Promissory Notes of the 4 per cent. Loan standing in the name of Brojogobind Shaw :—

No. 84750 of 17794 of 1842-43 for Rs. 500.
„ 11380 ... ... „ 700.

SWINHOE, LAW & Co.,
Attorneys for Brojogobind Shaw of Pathooriaghatta.

At the beginning of this month Promissory Note No. 9649 and 9971 of 1832-33 for Rs. 1,000 of 4 per cent. Interest payable from Fyzabad Treasury.

RAJA BANEEMADHO SINGH,
Of Utronleya.

The 31*st January* 1871.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 18, 1871.

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PART IV.

Acts of the Governor General in Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 10th February 1871, and is hereby promulgated for general information :—

ACT No. VI OF 1871.

THE BENGAL CIVIL COURTS ACT, 1871.

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   Partial exclusion of Mofussil Small Cause Courts.
   Commencement of Act.
2. Repeal of enactments.

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SCHEDULE.

Part I.—Bengal Regulations.

Part II.—Acts.

AN ACT TO CONSOLIDATE AND AMEND THE LAW RELATING TO THE DISTRICT AND SUBORDINATE CIVIL COURTS IN BENGAL.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to the District and Subordinate Civil Courts in the territories respectively under the governments of the Lieutenant-Governors of the Lower and North-Western Provinces, of the Presidency of Fort William in Bengal; It is hereby enacted as follows:—

CHAPTER I.—*Preliminary.*

Short title.

1. This Act may be called "The Bengal Civil Courts Act, 1871."

Local extent.

It extends to the territories for the time being respectively under the governments of the said Lieutenant-Governors, except such portions thereof as for the time being are not subject to the ordinary jurisdiction of the High Courts and except the Jhánsí Division.

Partial exclusion of Mofussil Small Cause Courts.

Except this section and sections seventeen, twenty-nine and thirty, nothing herein contained applies to Courts of Small Causes established under Act No. XI of 1865.

Commencement of Act.

This Act shall come into force on the passing thereof.

Repeal of enactments.

2. The Regulations and Acts mentioned in the Schedule hereto annexed are repealed to the extent specified in the third column of such Schedule.

CHAPTER II.—*Constitution of Civil Courts.*

Number of District Judges.

3. The number of District Judges to be appointed under this Act shall be fixed, and may, from time to time, be altered by the Local Government.

Number of Subordinate Judges and Munsifs.

4. The number of Subordinate Judges and Munsifs to be appointed under this Act in each District, shall be fixed, and may from time to time be altered, by the Local Government.

Vacancies in District Judgeships.

5. Whenever the office of District Judge or Subordinate Judge under this Act is vacant, or whenever the Governor General in Council has sanctioned an increase of the number of District Judges or Subordinate Judges, the Local Government shall supply such vacancy or appoint such additional District Judges or Subordinate Judges, as the case may be.

Vacancies in Munsifships.

6. Whenever the office of a Munsif is vacant, or when the Governor General in Council has sanctioned an increase of the number of Munsifs, the High Court shall nominate such person as it thinks fit to be a Munsif, and the Local Government shall appoint him accordingly:

Provided that the Local Government may, with the sanction of the Governor General in Council,

make rules as to the qualifications of persons to be appointed to the office of Munsif under this Act; and on such rules being made, no person shall be nominated to such office unless he possesses the qualifications required by the said rules.

Additional Judges.

7. When the business pending before any District Judge requires the aid of Additional Judges for their speedy disposal, the Local Government may, upon the recommendation of the High Court, and subject to the sanction of the Governor General in Council, appoint such Additional Judges as may be requisite.

Such Additional Judges shall perform any of the duties of a District Judge under Chapter III of this Act that the District Judge may, with the sanction of the High Court, assign to them, and, in the performance of such duties, they shall exercise the same powers as the District Judge.

Temporary charge of office of District Judge.

8. In the event of the death of the District Judge, or of his being incapacitated by illness or otherwise for the performance of his duties, or of his absence from the station in which his Court is held, the Additional Judge, or, if there is no Additional Judge attached to such Court, the senior Subordinate Judge of the District shall, without relinquishing his ordinary duties, assume charge of the Judge's office,

and shall discharge such of the current duties thereof as are connected with the filing of suits and appeals, the issue of processes and the like functions,

and shall continue in charge of the office until it is resumed by the District Judge or assumed by an Officer duly appointed thereto.

Transfer of proceedings on death, &c., of Subordinate Judge.

9. In the event of the death of a Subordinate Judge, or of his being incapacitated by illness or otherwise for the performance of his duties, or of his absence on leave when no person is appointed to act for him,

the District Judge may transfer all or any of the proceedings pending in the Court of such Subordinate Judge either to his own Court or to the Court of a Subordinate Judge (if any) under his control.

All proceedings transferred under this section shall be disposed of as if they had been instituted in the Court to which they are so transferred.

Temporary charge of Munsif's office.

A District Judge, on the occurrence within his District of any vacancy in the office of Munsif, may, pending the action of the High Court under section six, appoint such person as he thinks fit to act in such office.

And he shall forthwith report to the High Court the occurrence of every such vacancy and such appointment.

Power to confer judicial powers on certain officers in Káchár, Assam, Chota Nágpúr and Kuch Behár.

10. The Local Government may invest with the powers of any Court under this Act any officer in the District of Káchár and the Divisions of Assam, Chota Nágpúr and Kuch Bihár.

Nothing in sections three to nine (inclusive), thirty-two, thirty-three and thirty-four, applies to any such officer. But all the other provisions of this Act apply, *mutatis mutandis*, to officers so invested.

Control of Civil Courts in a District.

11. The general control over all the Civil Courts in any District is vested in the District Judge, but subject to the superintendence of the High Court.

First District Judges, Additional Judges, Subordinate Judges and Munsifs.

12. The present Judges of the Zila Courts, Additional Judges, Subordinate Judges and Munsifs shall be deemed to have been duly appointed to the offices the duties of which they have respectively discharged and shall be the first District Judges, Additional Judges, Subordinate Judges and Munsifs under this Act.

Declaration of office.

13. Every District Judge, Additional Judge Subordinate Judge or Munsif appointed after the passing of this Act shall, previously to entering on the duties of his office, make and subscribe a solemn declaration according to the following form:—

"I, A B, appointed to the office of of do solemnly declare that, in the trial and determination of all suits which may come under my cognizance, and in the execution of all the other duties of my office, I will act according to the best of my abilities and judgment without partiality, favour, or affection; that I will not directly or indirectly receive, or knowingly allow any other person to receive on my behalf, any money, effects, or property, on account of any suit that may come before me for decision, or on account of any public duty which I may have to execute.

I will strictly adhere to all the rules prescribed for my guidance, and I will, in all respects, truly and faithfully execute the trust reposed in me.

(Signed) *A B*,

District [*or* Additional *or* Subordinate] Judge of [*or* Munsif of]"

Such declaration shall be made—

by a District Judge, either before his predecessor in such office, or before the Magistrate of the District,

by an Additional Judge, a Subordinate Judge or Munsif, before the District Judge or the Magistrate of the District.

Seals of Courts.

14. Every Court under this Act shall use a seal of such form and dimensions as are for the time being prescribed by the Local Government.

District Judges, Subordinate Judges and Munsifs to be deemed Civil Courts.

15. Every District Judge, Additional Judge, Subordinate Judge and Munsif under this Act shall be deemed to be a Civil Court within the meaning of the Code of Civil Procedure and of this Act.

Power to fix sites of Courts.

16. The Local Government may fix, and, from time to time, alter the place or places at which any Court under this Act is to be held.

Vacation.

17. Subject to such orders as may from time to time be issued by the Governor General in Council, the High Court shall prepare a list of days to be observed in each year as close holidays in the Courts subordinate thereto.

Such list shall be published in thelocal official *Gazette*, and the said days shall be observed accordingly.

CHAPTER III.—*Ordinary Jurisdiction.*

Power to fix local limits of jurisdiction.

18. The Local Government shall fix, and may, from time to time, vary the local limits of the jurisdiction of any Civil Court under this Act:

Provided that where more than one Subordinate Judge is appointed to any District, and where more than one Munsif is appointed to any Munsifí, the Judge of the District Court may assign to each such Subordinate Judge or Munsif the local limits of his particular jurisdiction within such District or Munsifí, as the case may be.

The present local limits of the jurisdiction of every Civil Court (other than the High Court) shall be deemed to be fixed under this Act.

Extent of original jurisdiction of District Judge or Subordinate Judge.

19. The jurisdiction of a District Judge or Subordinate Judge extends, subject to the provisions in the Code of Civil Procedure, section six, to all original suits cognizable by the Civil Courts.

Extent of Munsif's jurisdiction.

20. The jurisdiction of a Munsif extends to all like suits in which the amount or value of the subject-matter in disput does not exceed one thousand rupees.

Appeals from District Judge and Additional Judges.

21. Appeals from the decrees and orders of District Judges and Additional Judges shall, when such appeals are allowed by law, lie to the High Court.

Appeals from Subordinate Judges and Munsifs.

22. Appeals from the decrees and orders of Subordinate Judges and Munsifs shall, when such appeals are allowed by law, lie to the District Judge, except where the amount or value of the subject-matter in dispute exceeds five thousand rupees, in which case the appeal shall lie to the High Court:

Provided that the High Court may from time to time, with the previous sanction of the Local Government, order that all appeals from the decrees and orders of any Munsif shall be preferred to the Court of such Subordinate Judge as may be mentioned in the order, and such appeals shall thereupon be preferred accordingly.

Power to require witnesses or parties to be sworn.

23. Every Court under this Act may require a witness or party to any suit or proceeding pending in such Court, to take such oath as is prescribed by the law for the time being in force.

Certain decisions to be according to Native law.

24. Where in any suit or proceeding it is necessary for any Court under this Act to decide any question regarding succession, inheritance, marriage or caste, or any religious usage or institution, the Muhammadan law in cases where the parties are Muhammadans, and the Hindú law in cases where the parties are Hindús, shall form the rule of decision, except in so far as such law has, by legislative enactment, been altered or abolished.

In cases not provided for by the former part of this section, or by any other law for the time being in force, the Court shall act according to justice, equity and good conscience.

Judges not to try suits in which they are interested.

25. No Munsif, Subordinate Judge, Additional Judge or District Judge shall try any suit in which he is a party or personally interested, or shall adjudicate upon any proceeding connected with, or arising out of, such suit.

No Subordinate Judge, Additional Judge or District Judge shall try any appeal against a decree or order passed by himself in another capacity.

When any such suit, proceeding or appeal comes before any such Munsif, Subordinate Judge, Additional Judge or District Judge, he shall forthwith transmit the whole record of the case to the Court to which he is immediately subordinate, with a report of the circumstances attending the reference.

The superior Court shall thereupon dispose of the case in the manner prescribed by the Code of Civil Procedure, section six.

Nothing in the last preceding clause of this section shall be deemed to affect the extraordinary original civil jurisdiction of the High Court.

CHAPTER IV.—*Special Jurisdiction.*

Power to refer to Subordinate Judges appeals from Munsifs.

26. Every District Judge may, from time to time, subject to the orders of the High Court, refer to any Subordinate Judge under his control any appeals pending before him from the decisions of Munsifs; and such Subordinate Judge shall hear and dispose of such appeals accordingly.

The District Judge may withdraw any appeals so referred and hear and dispose of appeals so withdrawn.

Power to transfer to Subordinate Judge or Munsif certain proceedings pending before District Judge.

27. The High Court may, from time to time by order, authorize any District Judge to transfer to a Subordinate Judge under his control appeals from orders of Munsifs preferred under the Code of Civil Procedure, sections thirty-six, seventy-six, eighty-five, ninety-four, one hundred and nineteen, two hundred and thirty-one and two hundred and fifty-seven, or under Act No. XXIII of 1861, section eleven.

The High Court may also, from time to time by order, authorize any District Judge to transfer to a Subordinate Judge or Munsif under the control of such District Judge any of the proceedings next hereinafter mentioned, or any class of such proceedings specified in such order, and then pending, or thereafter instituted, before such District Judge.

The proceedings referred to in the second clause of this section are the following (that is to say),—

(1). Proceedings under Bengal Regulation V 1799 *(to limit the Interference of the Zillah and City Courts of Dewanny Adawlut in the Execution of Wills and Administration to the Estates of Persons dying intestate)*.

(2). Proceedings under Act No. XL of 1858 *(for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal)*, or Act No. IX of 1861 *(to amend the law relating to Minors)*.

(3). Claims to attached property under the Code of Civil Procedure, section two hundred and forty-six.

(4). Applications by judgment-debtors under section two-hundred-and-seventy-three or section two-hundred-and-eighty of the same Code.

(5). Applications to file awards under section three-hundred-and-twenty-seven of the same Code.

(6). Applications for permission to sue or appeal as a pauper.

(7). Applications for certificates under Act No. XXVII of 1860 *(for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons)*.

The District Judge may withdraw any proceedings so transferred and may either himself dispose of them, or, with the sanction of the High Court, transfer them to any other Subordinate Judge or Munsif under his control.

Disposal of proceedings so transferred

28. Subject to the provisions of the last clause of section twenty-seven, all proceedings transferred under the second clause of the same section shall be disposed of by the Subordinate Judge or Munsif (as the case may be) according to the rules prescribed for the guidance of District Judges in like cases:

Provided that an appeal from the order of the Subordinate Judge or Munsif in such cases shall lie to the District Judge.

An appeal from his order thereon shall lie to the High Court if an appeal from the decision of the Judge in such proceedings is allowed by the law in force for the time being.

Power to invest Subordinate Judges with Small Cause jurisdiction.

29. The Local Government may invest, within such local limits as it from time to time appoints, any Subordinate Judge with the jurisdiction of a Judge of a Court of Small Causes for the trial of suits cognizable by such Courts, up to the amount of five hundred rupees, and any Munsif with similar jurisdiction up to the amount of fifty rupees; and may, whenever it thinks fit, withdraw such jurisdiction from the Subordinate Judge or Munsif so invested.

Amendment of Act XI of 1865.

30. Section fifty-one of Act No. XI of 1865 *(to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the Ordinary Original Civil jurisdiction of the High Courts of Judicature)*, shall be read as if for the words "Principal Sadr Amín," the words "Subordinate Judge" were substituted.

CHAPTER V.—*Misfeazance.*

Suspension or removal of District Judge or Additional Judge.

31. Any District Judge, Additional Judge, Subordinate Judge, or Munsif may, for any misconduct, be suspended or removed by the Local Government.

Suspension of Subordinate Judge.

32. The High Court may, whenever it sees urgent necessity for so doing, suspend any Subordinate Judge under its control.

Whenever the High Court exercises this power, it shall forthwith report to the Local Government the circumstances of the suspension, and the Local Government shall make such order thereon as it thinks fit.

Suspension of Munsifs by High Court.

33. The High Court may appoint a Commission for enquiring into the alleged misconduct of any Munsif.

On receiving the report of the result of any such enquiry, the High Court may, if it thinks fit, remove the Munsif from office, or suspend him, or reduce him to a lower grade.

The provisions of Act No. XXXVII of 1850 *(for regulating enquiries into the behaviour of public servants)*, shall apply to enquiries under this section, the powers conferred by that Act on the Government being exercised by the High Court.

The High Court may also, previous to the appointment of such Commission, suspend any Munsif pending the result of the enquiry.

The High Court may, without appointing any such Commission, remove or suspend any Munsif, or reduce him to a lower grade.

Suspension of Munsifs by District Judges

34. Any District Judge may, whenever he sees urgent necessity for so doing, suspend from office any Munsif under his control.

Whenever a District Judge suspends from office any such Munsif, he shall forthwith send to the High Court a full report of the circumstances of the suspension, together with the evidence, if any, and the High Court shall make such order thereon as it thinks fit.

CHAPTER VI.—*Ministerial Officers.*

Appointment and removal of Ministerial Officers of District Courts.

35. The Judges of the District Courts shall appoint the Ministerial Officers of such Courts, and, subject only to the general control of the Local Government, the said Judges may remove or suspend such Officers or fine them in an amount not exceeding one month's salary.

Appointment and removal of Ministerial Officers of Subordinate Judges and Munsifs.

36. The Ministerial Officers of the Courts of Subordinate Judges and Munsifs shall be nominated and appointed by those Courts respectively, subject to the approval of the District Judge within whose jurisdiction such Courts are situate.

Power to punish such Officers.

Every such Court may, by order, remove or suspend from office, or fine in an amount not exceeding one month's salary, any of its Ministerial Officers who is guilty of any misconduct or neglect in the performance of the duties of his office. And the District Judge, subject only to the general control of the Local Government, may on appeal or otherwise reverse or modify every such order.

Nothing in this section or in section thirty-five shall exempt the offender from any penal or other consequences to which he may be liable under any other law in force for the time being.

Transfer of Ministerial Officers.

37. The Local Government may, at the instance of the District Judge, transfer from any Court in the territories subject to such Government, to any other Court in the same territories, all or any of the Ministerial Officers of such Judge or of any Subordinate Judge or Munsif under his control.

The District Judge may transfer all or any of the Ministerial Officers of any Court under his control to any other such Court.

Recovery of fines.

38. Any fine imposed under this Chapter shall, if the order imposing it so directs, be recovered by deduction from the offender's salary.

SCHEDULE.

PART I.—BENGAL REGULATIONS.

Number and year.	Title.	Extent of Repeal.
III, 1793.	A Regulation for extending and defining the jurisdiction of the Courts of Dewanny Adawlut, or Courts of Judicature for the trial of civil suits in the first instance, established in the several Zillahs, and in the cities of Patna, Dacca, and Moorshedabad.	So much as has not been repealed.
IV, 1793.	A Regulation for receiving, trying, and deciding suits or complaints declared cognizable in the Courts of Dewanny Adawlut established in the several Zillahs, and in the Cities of Patna, Dacca, and Moorshedabad.	Section fifteen.
VII, 1795.	A Regulation for establishing a Court of Dewanny Adawlut, or Court of Judicature for trying civil suits, in the first instance, at the City of Benares, and at Mirzapore, Ghazeepore, and Jaunpore, in the Province of Benares, and for defining the Jurisdiction and Powers of those Courts.	So much as has not been repealed.
VIII, 1795.	A Regulation for extending to the Province of Benares, with alterations and modifications, Regulation IV, 1793, entitled "A Regulation for receiving, trying, and deciding suits or complaints declared cognizable in the Courts of Dewanny Adawlut established in the several zillahs, and in the cities of Patna, Dacca, and Moorshedabad;" and for exempting the Rajah of Benares and the Baboos of his family, and certain Bankers, when defendants, from giving the security required from other defendants.	Section three.
II, 1803.	A Regulation for establishing and defining the Jurisdiction of the Courts of Adawlut, or Courts of Judicature, for the trial of civil suits in the first instance, in the Provinces ceded by the Nawab Vizier to the Honourable the English East India Company.	So much as has not been repealed.
III, 1803.	A Regulation for receiving, trying, and deciding suits or complaints, declared cognizable in the Courts of Adawlut established in the several zillahs in the Provinces ceded by the Nawab Vizier to the Honourable the English East India Company.	Section sixteen, clause one.

PART I,—*continued.*

Number and year.	Title.	Extent of Repeal.
VIII, 1805.	A Regulation for extending to the conquered Provinces situated within the Doomb and on the right bank of the River Jumna, and to the Territory ceded to the Honourable the English East India Company in Bundlecund by the Peishwa, such of the Laws and Regulations established for the internal Government of the Provinces ceded by the Nawab Vizier to the Honourable the English East India Company, as have not been already extended to those Territories, and for revising and amending certain parts of the said Laws and Regulations.	Section six and so much of section seven as extends Regulation III. 1803, section sixteen, clause one.
VII, 1832.	A Regulation for modifying certain of the Provisions of Regulation V. 1831, and for providing Supplementary Rules to that Enactment.	So much as has not been repealed.
VIII, 1833.	A Regulation for the occasional appointment of Additional Judges of the Zillah and City Courts.	The whole.

PART II.—ACTS.

Number and year.	Title.	Extent of Repeal.
IX of 1844 ...	An Act for authorizing the institution of suits in the Courts of Principal Sudder Ameens and Sudder Ameens.	Section three so far as it applies to the Bengal Presidency.
L of 1860 ...	An Act to amend the law relating to vacations in the Civil Courts within the Presidency of Fort William in Bengal.	The whole.
XVI of 1868...	An Act to consolidate and amend the law relating to Principal Sadr Amins, Sadr Amins, and Munsifs in Bengal, and for other purposes.	The whole.
II of 1870 ...	An Act to provide for the appointment of Additional Subordinate Judges and Munsifs in the Presidency of Fort William.	The whole.

WHITLEY STOKES,

Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 18, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 19.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th February 1871, and was referred to a Select Committee with instructions to make their report thereon in a month :—

No. 5 OF 1871.

A Bill for the further amendment of the Consolidated Customs Act.

Preamble.

FOR the further amendment of the Consolidated Customs Act (No. VI of 1863); It is hereby enacted as follows :—

Amendment of Act VI of 1863, section 23.

1. Section twenty-three of the said Act shall be read as if after the word "exportation" the following words were inserted (that is to say) "by sea or by land, or both by sea and by land."

Warrant to be given every time goods are warehoused.

2. As often as any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Form of warrant.

Such warrant shall be in the form in the schedule to this Act annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

3. For section one hundred and thirty-seven of the said Act the following section shall be substituted :—

Amount of drawback allowable on re-export.

"CXXXVII. Upon the re-export by Sea to any Foreign Port or place, of any goods, except Salt or Opium, capable of being easily identified, imported by Sea into British India from any Foreign Port or place, and upon which Duties of Customs have been paid on importation, three-fourths of such Duty shall be repaid as Drawback, and one-fourth shall be retained as reserved Duty :

Conditions for grant of drawback.

Provided that, in every such case, the goods be identified to the satisfaction of the Officer in charge of the Custom House, and that the re-export be made within two years from the date of importation, as shown by the Custom House Register, or within such extended term as the Chief Customs Authority of the Presidency or place, on sufficient cause for such extension being shown, in any case determines.

The Governor General in Council may from time to time, by notification in the *Gazette of India*, declare what goods shall for the purpose of this section be deemed to be capable of being easily identified.

No repayment shall be made under this section on account of any article entered in the Export Manifest of the vessel as ship's stores.

Articles on which, though they be not country articles, an Export Duty is chargeable by law, shall not, on re-exportation, be entitled to claim exemption from such Export Duty by reason of their having paid Duty on importation.

But the said Chief Customs Authority may in any such case direct that no reservation of any part of the Import Duty be made on the re-exportation of such articles."

4. This Act shall be read with and taken as part of the Consolidated Customs Act.

Act to be read with Act VI of 1863.

SCHEDULE.

FORM OF BONDED WAREHOUSE WARRANT.

(*See section* 2.)

I do hereby certify that have deposited in the Warehouse of the undermentioned goods which goods, the engage on demand, after payment of rent and incidental charges and Government Dues or Customs chargeable thereon, to deliver to the said or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to make three amendments in the Consolidated Customs Act VI of 1863.

Section 23 of that Act authorises the Government of India to prohibit the exportation or importation of any particular class of goods. To prevent a doubt which has been raised as to the extent of the power thus conferred, the Bill introduces words 'by sea or by land, or both by sea and by land.'

A new section provides that, when goods are warehoused, a warrant shall be delivered to the person lodging the goods, and that such warrant shall be transferable by endorsement. This is now the law as regards the Bengal Bonded Warehouse. The change has been suggested by the Government of Bombay.

Another section, intended to replace section 137 of Act VI of 1863, provides that the goods on which drawback was allowed shall be easily identifiable; that the Governor General in Council may determine what such goods shall be deemed to be, and that three-fourths (instead of seven-eighths) shall be the amount of drawback, (one-fourth instead of one-fifth) being retained as reserved duty.

R. TEMPLE.

The 8th February 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th February 1871, and was referred to a Select Committee with instructions to make their report thereon in a month:—

No. 6 OF 1871.

A Bill to relieve from Incumbrances the Estates of Taluqdárs in Broach.

WHEREAS the majority of the Taluqdárs in Broach are in debt, and their immoveable property is subject to mortgages, charges and liens; and whereas it is expedient to provide for their relief in manner hereinafter appearing; It is hereby enacted as follows:—

Preamble.

I.—PRELIMINARY.

1. This Act may be called "The Broach Taluqdárs' Relief Act."

Short title.

2. In this Act—

Interpretation-clause.

'taluqdár' means a person mentioned in the schedule hereto annexed, and

'heir' means the person for the time being entitled as heir to a taluqdár.

II.—VESTING ORDER.

3. Whenever, within twelve months after the passing of this Act, any taluqdár,

or (when such taluqdár is an infant, or of unsound mind, or an idiot) his guardian, committee, or other legal curator,

or the person who would be heir to such taluqdár if he died intestate,

or (when such person is an infant, or of unsound mind, or an idiot) his guardian, committee, or other legal curator,

applies in writing to the Governor of Bombay in Council, stating that the taluqdár is subject to, or that his immoveable property is charged with, debts or liabilities other than debts due, or liabilities incurred, to Government, and requesting that the provisions of this Act be applied to his case,

the Governor of Bombay in Council, may by order published in the Bombay Government Gazette, appoint an officer (hereinafter called the Manager), and vest in him the management of the immoveable property of or to which the taluqdár is then possessed or entitled in his own right, or which he is entitled to redeem, or which may be acquired by or devolve on the taluqdár or his heir during the continuance of such management.

Power to vest management of taluqdár's property in an officer appointed by Local Government.

4. On such publication, the following consequences shall ensue:—

Effect of order.

first, all proceedings in respect to such debts or liabilities which may then be pending in any Civil Court in British India, shall be barred; and all processes, executions and attachments for or in respect of such debts and liabilities shall become null and void;

Bar of suits against taluqdár.

secondly, so long as such management continues, the taluqdár and his heir shall not be liable to arrest for or in respect of the debts and liabilities to which the taluqdár was immediately before the said publication subject, or with which his immoveable property or any part thereof was then charged, other than debts due, or liabilities incurred, to Government;

Taluqdár freed from arrest,

nor shall their moveable property be liable to attachment or sale, under process of any Civil Court in British India, for or in respect of such debts and liabilities other than as aforesaid; and

and his moveable property from attachment for prior debts.

thirdly, so long as such management continues,

(a) the taluqdár and his heir shall be incompetent to mortgage, charge, lease or alienate their immoveable property or any part thereof, or to grant valid receipts for the rents and profits arising or accruing therefrom;

Cessation of his power to alienate.

and *(b)* such property shall be exempt from attachment or sale under such process as aforesaid, except for or in respect of debts due, or liabilities incurred, to Government.

Immoveable property freed from attachment.

III.—DUTIES OF MANAGER.

Manager to receive rents and profits.

5. The Manager shall, during his management of the said property, receive and recover all rents and profits due, in respect thereof; and shall, upon receiving such rents and profits, give receipts for the same.

From the sums so received, he shall pay—

and pay therefrom the Government demand.

first, the Government revenue, and all debts or liabilities for the time being due or incurred to Government in respect of the said property:

an annual sum for maintenance of the taluqdár and his heir.

secondly, such annual sum as appears to the Governor of Bombay in Council requisite for the maintenance of the taluqdár, his heir and their families:

costs of repairs and improvements.

thirdly, the costs of such repairs and improvements of the property as appear necessary to the Manager and are approved by the Governor of Bombay in Council,

costs of management, and the debts and liabilities.

and the residue shall be applied in discharge of the costs of the management, and in settlement of such debts and liabilities of the taluqdár and his heir and their immoveable property, as may be established under the provisions hereinafter contained.

IV.—SETTLEMENT OF DEBTS.

Notice to claimants against taluqdár.

6. On the publication of the order vesting in him the management of the said property, the Manager shall publish in the Bombay Government Gazette a notice in English and Gujaráthí, calling upon all persons having claims against the taluqdár or his immoveable property to notify the same in writing to such Manager within three months from the date of the publication.

Copies of notice to be exhibited.

He shall also cause copies of such notice to be exhibited at the Mámlatdárs' Kachahrís in the District or Districts in which the said property lies and at such other places as the Manager thinks fit.

Claim to contain full particulars.

7. Every such claimant shall, along with his claim, present full particulars thereof.

Documents to be given up.

Every document on which the claimant founds his claim, or on which he relies in support thereof, shall be delivered to the Manager along with the claim.

Entries in books.

If the document be an entry in any book, the claimant shall produce the book to the Manager, together with a copy of the entry on which he relies. The Manager shall mark the book for the purpose of identification, and, after examining and comparing the copy with the original, shall return the book to the claimant.

Exclusion of documents not produced.

If any document in the possession or under the control of the claimant is not delivered or produced by him to the Manager along with the claim, the Manager may refuse to receive such document in evidence on the claimant's behalf at the investigation of the case.

Debt or liability not duly notified, to be barred.

8. Every debt or liability (other than debts due, or liabilities incurred, to Government) to which the taluqdár is subject, or with which his immoveable property or any part thereof is charged, and which is not duly notified to the Manager within the time and in manner hereinbefore mentioned, shall be barred:

Provision for admission of claim within further period of nine months.

Provided that, when proof is made to the Manager that the claimant was unable to comply with the provisions of sections six and seven, the Manager may admit such claim within the further period of nine months from the expiration of the said period of three months.

Determination of debts and liabilities.

9. The Manager shall, in accordance with the rules to be made under this Act, determine the amount of the debts and liabilities due to the several creditors of the taluqdár and persons holding mortgages, charges or liens on the said property or any part thereof.

Appeal.

10. An appeal against any refusal, admission or determination under sections seven, eight or nine shall lie, if preferred within six weeks from the date of such determination, to the Commissioner of Division to whom the Manager is subordinate, and the decision of such Commissioner, or of the Manager if no such appeal has been so preferred, shall be final.

Scheme for settlement of debts and liabilities.

11. When the total amount of such debts and liabilities has been finally determined, the Manager shall prepare and submit to the Governor of Bombay in Council, a schedule of such debts and liabilities, and a scheme for the settlement thereof; and such scheme, when approved by the Governor of Bombay in Council, shall be carried into effect.

Power to return scheme for revision.

Until such approval is given, the Governor of Bombay in Council may, as often as he thinks fit, send back such scheme to the Manager for revision, and direct him to make such further enquiry as may be requisite for the proper preparation of the scheme.

Restoration of taluqdár to his property.

12. When all such debts and liabilities have been discharged,

or if, within six months after the publication of the order mentioned in section three, the Governor of Bombay in Council thinks that the provisions of this Act should not continue to apply to the case of the taluqdár or his heir,

the taluqdár or his heir shall be restored to the possession and enjoyment of his immoveable property, or of such part thereof as has not been sold by the Manager under the power contained in section nineteen, but subject to the leases and mortgages (if any) granted and made by the Manager under the powers hereinafter contained.

Revival of barred proceedings and debts.

Where the taluqdár or his heir is so restored under the circumstances mentioned in the second clause of this section, the proceedings, processes, executions and attachments mentioned in section three (so far as they relate to debts and liabilities not settled by the Manager), and the debts and liabilities barred by section eight, shall be revived, and any mortgagee dispossessed under section seventeen shall be reinstated unless his claim under the mortgage has been satisfied;

and in calculating the periods of limitation applicable to such revived proceedings and to suits to recover and enforce such revived debts and liabilities, the time intervening between such restoration and the publication of the order mentioned in section three shall be excluded.

V.—POWERS OF MANAGER.

Power to call for further particulars.

13. The Manager may, from time to time, call for further and more detailed particulars of any claim preferred before him under this Act, and may at his discretion refuse to proceed with the investigation of the claim until such particulars are supplied.

Power to summon witnesses and compel production of documents.

14. For the purposes of this Act, the Manager may summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents by the same means, and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure.

Power to administer oaths.

15. The Manager may administer an oath in such form as he thinks fit to any person examined before him touching the matters to be enquired into under this Act.

Investigation to be deemed a judicial proceeding.

16. Every investigation conducted by the Manager with reference to any claim preferred before him under this Act, or to any matter connected with any such claim, shall be taken to be a judicial proceeding within the meaning of the Indian Penal Code.

Statements of persons examined, to be evidence.

And every statement made by any person examined by or before the Manager with reference to such investigation, whether upon oath or otherwise, shall be taken to be evidence within the meaning of the same Code.

Manager to have powers of a taluqdár

17. The Manager shall have, for the purpose of realizing and recovering the rents and profits of the said immoveable property, the same powers as the taluqdár would have had for such purpose if this Act had not been passed.

Power to remove mortgagee in possession.

And if such property, or any part thereof, be in the possession of any mortgagee, the Manager may apply to the Court of the District Judge within whose jurisdiction the property is situate, and such Court shall cause the same to be delivered to the Manager as if a decree therefor had been made in his favour; but without prejudice to the mortgagee preferring his claim under the provisions hereinbefore contained.

Power to lease.

18. Subject to the rules made under section twenty, the Manager shall have power to demise all or any part of the said property, for any term of years not exceeding twenty years absolute, to take effect in possession, in consideration of any fine or fines, or without fine, and reserving such rents and under such conditions as may be agreed upon.

Power to raise money by mortgage or sale.

19. The Manager, with the previous assent of the Governor of Bombay in Council, shall have power to raise any money which may be required for the settlement of the debts and liabilities (other than as aforesaid) to which the taluqdár is subject, or with which his immoveable property or any part thereof is charged,

by demising by way of mortgage the whole or any part of such property for a term not exceeding twenty years from the said publication,

or by selling, with the previous consent of the taluqdár and of the person (being of full age) who would be his heir if he died intestate, by public auction or by private contract, and upon such terms as the Manager thinks fit, such portion of the same property as may appear expedient.

And no mortgagee advancing money upon any mortgage made under this section, shall be bound to see that such money is wanted or that no more than is wanted is raised.

Manager's receipts.

And the receipt of the Manager for any monies paid to him upon any mortgage or sale made under this section, or for any rents or profits received by him under section five, shall discharge the person paying the same therefrom and from being concerned to see to the application thereof.

The power to mortgage conferred by this section shall not be exercisable until six months have elapsed from the publication of the order mentioned in section three.

VI.—MISCELLANEOUS.

Power to make rules.

20. The Governor of Bombay in Council may, from time to time, make rules consistent with this Act in all matters connected with its enforcement.

Such rules, when published in the Bombay Government Gazette, shall have the force of law.

Power to appoint new Managers.

21. Whenever the Governor of Bombay in Council thinks fit, he may appoint any officer to be a Manager in the stead of any Manager appointed under this Act; and thereupon the management then vested under this Act in the former Manager shall become vested in the new Manager.

Every such new Manager shall have the same powers as if he had been originally appointed.

Managers to be public servants.

22. Every Manager appointed under this Act shall be deemed a public servant within the meaning of the Indian Penal Code.

Bar of suits.

23. No suit or other proceeding shall be maintained against any person in respect of anything done by him *bonâ fide* pursuant to this Act.

Petitions, &c., under Act exempt from Court fees.

24. No petition, application, memorandum of appeal or other proceeding under this Act, shall be chargeable under the Court Fees Act, 1870.

Saving of jurisdiction of Courts in Broach in respect of certain suits.

25. Nothing in this Act precludes the Courts of Broach, having jurisdiction in suits relating to the succession to or rights of persons claiming maintenance from any immoveable property brought under the operation of this Act, from entertaining and disposing of such suits; but to all such suits the Manager of such property shall be made a party.

Amendment of Bombay Act VI of 1862.

26. And whereas doubts have been raised as to the validity of Bombay Act No. VI of 1862 *(for the amelioration of the condition of Talookdars in the Ahmedabad Collectorate, and for their relief from debt)* so far as it purports to affect the High Court of Judicature at Bombay, for the purpose of precluding such doubts, it is hereby further enacted that the expression 'Civil Court,' wherever it occurs in the said Act, shall be deemed to include and to have included the said High Court.

SCHEDULE.

(See Section 2.)

The Thákur of Ahmód.
The Thákur of Saród.
The Thákur of Kerwára.
The Thákur of Dehej.
The Thákur of Janiádra.

STATEMENT OF OBJECTS AND REASONS.

Five out of the six Taluqdárs of Broach are heavily indebted, and the object of this Bill, which has been prepared at the desire of the Bombay Government, is to provide means for relieving them from their liabilities. The Bill is in substance the same as the measure passed in 1862 by the Bombay Legislature for the relief of the Ahmedabad Taluqdárs. In form it closely resembles the Oudh Taluqdárs' Act (XXIV of 1870). The opportunity has been taken of confirming the Ahmedábád Act so far as it purports to affect the High Court of Bombay.

F. S. CHAPMAN.

The 7th February 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

No. 7 of 1871.

SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, FEBRUARY 18, 1871.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or ten Rupees eight annas if sent by Post.*

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 10th February 1871.

PRESENT:

His Excellency the Viceroy and Governor General of India, K. P., G. M. S. I., *presiding.*
The Hon'ble John Strachey.
The Hon'ble Sir Richard Temple, K. C. S. I.
The Hon'ble J. Fitzjames Stephen, Q. C.
The Hon'ble B. H. Ellis.
Major General the Hon'ble H. W. Norman, C. B.
Colonel the Hon'ble R. Strachey, C. S. I.
The Hon'ble F. S. Chapman.
The Hon'ble J. R. Bullen Smith.
The Hon'ble F. R. Cockerell.
The Hon'ble J. F. D. Inglis.
The Hon'ble D. Cowie.
The Hon'ble W. Robinson, C. S. I.

CIVIL COURTS' (BENGAL) BILL.

The Hon'ble MR. COCKERELL moved that the report of the Select Committee on the Bill to consolidate and amend the law relating to the District and Subordinate Civil Courts in Bengal be taken into consideration. He said that although several changes in the details of the Bill had been proposed by the Select Committee, yet the measure retained its original character of a purely consolidating enactment aiming at no material alteration of the substance

of the existing law. In thus limiting the scope of the proposed enactment, it was not to be supposed that the legislature intended thereby to affirm that the Civil Courts as now established were, in regard either to their constitution or present jurisdiction, as efficient as under existing circumstances they could be, or that no substantial change was expedient or practicable.

Most persons who had experience in the matter and had given to it much careful thought were agreed that our present system of judicial administration was extremely defective; and many valuable suggestions embracing a complete reconstruction of the system had been made from time to time by those who were most competent to advise the Government on the subject.

But the defects to which he had adverted were not peculiar to any one province or the territories subject to any one Local Government; and their remedy could only be applied through a much wider and more comprehensive measure than a Bill purporting to deal only with the Civil Courts in Bengal.

As a first step in a general scheme for increasing the efficiency of our judicial administration, it was desirable that the entire law by which the present system was regulated should be set forth in a readily accessible and intelligible shape. As regards the Bombay Presidency, the Panjáb, the Central Provinces, Oudh, British Burma and Coorg, this had been already effected by the passing of the several Courts' Acts relating to those territories; but in Bengal and Madras, as the law now stood, it was no easy task to ascertain the precise legal basis of the present constitution and jurisdiction of the Civil Courts in those Presidencies. In illustration of this, he might refer to the great difficulty which he knew that his hon'ble and learned friend (Mr. Stephen)—himself an experienced lawyer—found, when his attention was directed to the question of the improvement of the existing judicial agency, in tracing and welding together the piece-meal legislation from which the Courts derived their present constitution and jurisdiction; and he might further point to the schedule as indicating the fact that the substance of the Bill, consisting of only thirty-eight sections, was at present distributed over no less than thirteen different enactments.

The alterations of the existing law contemplated by the amended Bill were confined for the most part to the supply of those omissions which presumably originated in the disjointed and unconnected form in which the provisions of that law had been from time to time enacted.

There was no corresponding provision in the original, to section ten of the amended, Bill. That section had been introduced for the purpose of applying the general provisions of the Bill to the Civil Courts in certain non-regulation districts of Lower Bengal.

As these Courts practically discharged their judicial functions in subordination to the High Court, in the same manner as the Civil Courts of the Regulation districts, they could not conveniently be excluded from the operation of the proposed Act. At the same time the section had been so framed as not to curtail the latitude accorded to the Local Government by the existing law in regard to the establishment of such Courts.

An omission in the original, in regard to the subject of section 18 of the amended, Bill had been supplied by the transfer thereto of the provisions of Act IX of 1844, for determining the local limits of the respective jurisdiction of Subordinate Judges, where two or more such officers were appointed to the same district. The provision had been extended to meet the case of two or more Munsifs' Courts established within the same division of a district.

Under the existing law, the jurisdiction of a Subordinate Judge commenced at the pecuniary limit at which the Munsif's jurisdiction ceased, namely, one thousand rupees.

To enable a Subordinate Judge, therefore, to adjudicate in any case of which the subject-matter in dispute was within that amount, it was neces-

sary to invest him with the powers of a Munsif. The effect of section 19 of the amended Bill was to avoid this necessity by giving to the Subordinate Judge power to try suits of any amount within any division of a district in which for the time being there was no Munsif.

Appeals from the orders of Munsifs must, as the law now stood, be preferred in the District Court, and could only be tried by the Subordinate Judge on reference from the District Judge. In many revenue districts there was no resident District Judge, and the District Court of such district was amalgamated with the District Court of some other revenue district in which the Judge resided.

In such cases, in order to have the appeal tried in the Court of the Subordinate Judge in the revenue district in which the litigation commenced and in which all the parties thereto resided, the appellant must prefer his appeal in the Court of the remotely located District Judge, who thereupon referred the case for trial to the Subordinate Judge of the district in which the original proceedings in the case took place.

To avoid the public inconvenience and delay occasioned by this procedure, the Bill empowered the High Court, with the approval of the Local Government, to direct appeals from the orders of Munsifs to be preferred direct to any Subordinate Judge instead of to the District Judge.

Section 24 contained a verbal alteration designed to convey a clearer expression of the meaning and intention of the corresponding provision of the original Bill. That provision was an exact transcript of section 15, Regulation IV of 1793, which applied to Lower Bengal, and clause 1, section 16, Regulation III of 1803, which extended the former enactment to a portion of the territories under the Government of the North-Western Provinces. By Regulation VIII of 1795, a special rule was introduced into the Benares Division, to meet cases in which the parties to the suit might be of different religious persuasions; but this rule was abrogated by Regulation VII of 1832, and it was therein enacted—

"Whenever, in any civil suit, the parties to such suit may be of different persuasions, when one party shall be of the Hindú, and the other of the Muhammadan persuasion, or where one or more of the parties to the suit shall not be either of the Muhammadan or Hindú persuasions, the laws of those religions shall not be permitted to operate to deprive such party or parties of any property to which, but for the operation of such laws, they would have been entitled. In all such cases the decision shall be governed by the principles of justice, equity and good conscience" * * * *.

The apparent deduction from the provisions of these different enactments, taken collectively, was—and he might here remark that the decisions of the Courts on this question pointed to the same conclusion—that the Courts were to apply the Muhammadan law only when both the parties to the suit were Muhammadans, and the Hindú law where both the parties were Hindús, and in all other cases were to follow the rule of equity and good conscience.

The section had now been framed so as to give effect to this construction of the law on the subject.

To section 27, a detailed specification of the different classes of proceedings which might be transferred thereunder had been added. A general power of transfer of proceedings pending in the Court of a District Judge was given by the present law; but it had been held that a merely general provision of this sort was practically almost inoperative, as no proceedings held under any special law, which by the express terms of such law were cognizable only by the District Court, could be diverted therefrom under the authority of an indefinite power of transfer.

The section had consequently been amended in accordance with this view.

Lastly, sections 35 and 36 had been so amended as to save the power of intervention by the Local Government in the cases to which those provisions had reference.

The practical effect of these clauses as they now stood was to substitute the general control of the Local Government, over the Judges' action in regard to the appointment and removal of the ministerial officers of the Civil Courts, for the appellate authority heretofore exercised by the High Court.

This provision was viewed with strong disapprobation by a very high authority, whose opinion would necessarily have great weight with the Council, and the Committee had consequently gone very carefully into the grounds of the objection which had been raised.

It was urged that the proposed enactment involved a grave alteration of the existing law and was likely to prove detrimental to the interests of the public service.

In the opinion of the Select Committee the provision which had been objected to was in perfect accord with the present state of the law on this subject. The principle on which this Bill had been framed was adherence to the spirit and intention, if not always the exact substance, of the existing law, and it was believed that there was nothing in these sections which involved any deviation from that principle.

The earlier Regulations in regard to ministerial officers gave full powers in respect to their appointment and removal to the heads of the offices in which they were employed.

By Regulation V of 1804 this power, as regards ministerial officers receiving a monthly salary of not less than ten rupees, was resumed. The appointment and removal of the chief ministerial officers was reserved to the Governor General in Council; and in the case of the intermediate class of ministerial officers, those functions were delegated to the Sadr Adálat.

By Section 7, Regulation VIII of 1809, the power of appointment and removal of all except the lowest class of ministerial officers,—*i. e.*, the class whose monthly salary was less than ten rupees—was transferred to the Provincial Court of Appeal; and on the abolition of that Court in 1832, its functions devolved upon the Zila or District Judge.

Thus it appeared that, previously to 1804, and again subsequently to 1832, the absolute power of appointment and removal of the ministerial officers of the Civil Courts was by law vested in the District Judge.

In practice, the High Court at Calcutta had always exercised appellate authority in these cases. A memorandum of the cases in which that Court had received appeals from the orders of the District Judge had been obligingly furnished to MR. COCKERELL by the Registrar. It showed that, from the time of the Court's establishment to the end of 1868, one hundred and forty such appeals were heard, and in thirty-five, or one-fourth of the total number, the orders of the Judge were set aside.

In some of these cases the appellants were officers receiving a monthly salary of less than ten rupees, whose employment was, as had been stated above, by law at all times dependent solely on the will of the head of the office to which they were attached; in others, the appeal was preferred by candidates for public employment whose claims had been rejected in favour of other applicants for some vacant post.

At a time when the expediency of devising some plan for the relief of the High Courts from the excessive appellate business of an unimportant character which, under the present system, devolved upon them, to the detriment of the efficient and economical administration of justice, was so generally acknowledged, it seemed obviously to be contrary to the interests of the public service that a practice, which tended to the occupation of the valuable time of the Judges in dealing with such petty cases as he had just described, should be suffered to continue.

Moreover, MR. COCKERELL thought much was to be said in favour of the provision of the Bill on the ground of the expediency of strengthening the hands

of the District Judge in the control of the officers of his own Court and of the subordinate Courts. It was well known that the conduct of these officers largely affected, and necessarily so, the local administration of justice, and he thought that the security for the good conduct of such officers depended in great measure on the strength of the local control.

There could be no doubt but that the maintenance of discipline was greatly prejudiced by the action of a distant controlling authority, which operated so as to create an indiscriminate right of appeal against the orders of the local functionary.

For these reasons he was very strongly of opinion that the provision of the Bill in this matter was correct and should be maintained. The principle on which it rested was the only intelligible one by which the division of the controlling functions of the Local Government and the High Court could be regulated.

There were no other points calling for special remark. He had already explained that the measure was not to be regarded as finite, or in any way pledging the legislature to the approval or permanent maintenance of the present status of the Courts of civil judicature, but for the limited object which it had in view, he had every confidence that the Bill, if passed into law, would be found useful and complete.

The Hon'ble MR. CHAPMAN was glad to find his Hon'ble friend admitted that this Bill was to be considered of a temporary nature. MR. CHAPMAN much wished that Mr. Cockerell had seen his way to deal with the measure in a more general and comprehensive manner.

It was barely two years since the Council legislated for the Civil Courts of Bombay; we were now providing for those of Bengal; and the requirements of Madras in this respect would shortly come under consideration. He believed there would be no great difficulty in enacting a law for the regulation of all the Civil Courts in India under the jurisdiction of the several High Courts. The existing constitution of these Courts was everywhere nearly similar. In all three Presidencies there was the District Judge with two classes of officers of lesser jurisdiction under him; and there were, finally, Her Majesty's High Courts over all.

Such being the condition of affairs, it did seem to him advisable that there should, as far as possible, be no diversity in the relations of the several Governments towards their respective High Courts especially in matters relating to patronage and discipline. If, for example, in the case of Bombay, the Legislature had declared it to be expedient that the appointment of all Subordinate Judges should vest in the Executive Government, it surely did not seem consistent to say that in Bengal the Judges were to have the patronage. Then, again, if in Bombay a University degree was held to be a qualification for office, why should this standard be ignored in Bengal? MR. CHAPMAN might go on repeating points of difference even in the matter of nomenclature, but he thought he had said enough to shew that the present Bill could not be looked upon as final and complete.

The Hon'ble MR. STEPHEN wished to make a few remarks with reference to the observations of the Hon'ble Mr. Chapman, and also to add a few words to the very complete explanation given by the Hon'ble Mr. Cockerell of the several provisions of the proposed Act. He did not think that his two Hon'ble friends were speaking of the same thing when one admitted, and the other accepted with satisfaction, the admission, that this Bill was not complete. The Hon'ble Mr. Cockerell meant to say (and MR. STEPHEN certainly agreed with him) that he was desirous that the public should understand that it was not the intention of those who introduced this measure that it should be taken as ratifying and approving the existing system of Civil Procedure and the existing system of our Civil Courts;

which, of course, was intimately connected with that procedure. No one could have studied the subject without seeing that, although it was difficult to provide a remedy, it was easy to observe the defects of the present state of things. He had no right to dogmatize on the question how those defects might be set to rights; but he could state with some confidence, his conviction that they never would be set to rights until they were fully understood, and that a great step towards their full comprehension was made by stating the law in a plain and unmistakeable form. So much for what had fallen from the Hon'ble Mr. Cockerell.

He apprehended that this was not what the Hon'ble Mr. Chapman meant when he said that the Bill was not to be taken as complete, but that he intended by that remark to express his regret that a general Civil Courts Bill for the whole of British India, or at least for the whole of the Regulation Provinces, was not introduced. MR. STEPHEN's answer to that was that the project was too ambitious. The difficulty of producing any measure of the kind which would give satisfaction in its arrangement to all the Local Governments was one which would be very well estimated from the observations which fell from the Hon'ble Mr Chapman himself, because he had pointed out in his observations several differences which existed between the system of Bengal and the system of Bombay. The fact was that in every one of the presidencies a system prevailed slightly different from the systems of the other presidencies. The differences were not perhaps very important in themselves, but they related to topics on which there would be most prolonged and animated discussion if any question were raised about them. The arrangements now in existence in Bombay were arrived at some time since, and were enacted into law in 1869. The arrangements which at present existed in Bengal had also been arrived at after great discussion very recently. And the reason why he for one would not advocate having one general Act on the subject was that he did not wish to revive those discussions, which would entail a great waste of time. There was another reason besides this. He hoped that ultimately the Indian Statute Book might be divided into Parts corresponding to the Local Extent of the Acts, many of which had to be local in their extent because under the Indian Councils' Act the local legislatures had not power to pass them. There would be the Acts relating to Bengal, the Acts relating to Bombay, the Acts relating to Madras, the Acts relating to the North-Western Provinces, and the Acts relating to the Non-Regulation Provinces in separate collections of very small volumes, and there would be the general Acts relating to the country at large. That was the scheme on which the greater part of our consolidation measures had gone, and he thought the Council would agree with him that it was a scheme which had considerable recommendations. These Courts Bills were in his opinion emphatically local, and each ought to go into the collection of Acts referring to the province to which it related. Besides this no one said that the administration of civil justice was on any thing like the footing on which we would wish to see it. If it was not on that footing, it was far more easy to have a Civil Courts Bill for each province by itself, because, then, alterations could be made with much greater ease, and with less disturbance of the whole system. It might be said if the law is in such an unsatisfactory condition, why consolidate it at all? His answer to that was—in order that we might know what we were about. In this way you did know what you were about: you had a distinct plan on which to work. If you had no such plan, your alterations would either be sweeping and made in the dark, or else they would be slight and technical, making that which was already technical and difficult to understand, much more technical and difficult to understand. Moreover, when you undertook so large a subject as the alteration and reform of the judicial system of an empire like this, it was necessary to go by steps and proceed with great caution. There were many consents to be obtained, there were many separate Governments to be consulted to whose opinions the greatest deference was due, and sanction must be received from home. All that implied

a necessity for great delay. It was much better, while we were about it, to secure what was an undoubted advantage so far as it went.

MR. STEPHEN might, however, make some remarks on the topic alluded to by the Hon'ble Mr. Cockerell, in order to show how very necessary the present measure was for the purpose described. The Bill as it stood had at all events the merit of giving in thirty-eight sections a perfectly clear account of the Civil Courts of Bengal, and any one who became a Civil Servant of the Bengal Presidency after the passing of this Act, would have nothing more to do, if he wanted to know what the Civil Courts were, than to read this Act. Now, he would just point out, by reference to the schedule of Acts and parts of Acts to be repealed, the kind of process which a person would have to go through at present if he wanted to get authentic information regarding the Civil Courts of Bengal. First, he would have to go to the year 1793, and to two Regulations, large parts of which had been repealed and amended and re-amended, when he would find that two bits of Regulation III of 1793 and one bit of Regulation IV of 1793 still remained in force, and that these bits, which would not strike anybody as being of any great importance, were the real foundation of the present judicial system of Bengal. A part of Regulation III of 1793 defined the jurisdiction of the Zila Courts, and was law to this day. A part of Regulation IV of 1793 was also the foundation of the Civil Procedure of those Courts. When the student had found out how much of these two Regulations had not been repealed, he would have made the first step towards a general theory upon the subject. These Regulations, however, applied only to the zilas of Lower Bengal, and to the cities of Patna, Dacca, and Murshidábád. The student would next come to the year 1795, and find two more Regulations of which certain portions were unrepealed, and when he discovered what they were, he would find that a similar system applied to the cities of Benares, Mirzapúr, Gházípúr, and Jaunpúr. From 1795 he would go to the year 1803, and would find a similar couple of Regulations relating to the Provinces ceded by the Nawáb Názim of Bengal to the East India Company, and then he would have to consult some historical work to find who the Nawáb Názim was and what Provinces were ceded by him. Then he would have to go to the year 1805, which extended the Regulations to the Conquered Provinces situated within the Doáb and on the right bank of the Jamna and to the territory ceded by the Peishwa. In short, he would have to go through a prolonged course of reading, before he could discover what Civil Courts existed in Bengal. In practice of course no one or hardly any one would take all that trouble. Practically people learned the system by practice and conversation, but he believed the consequence of that to be that the minds of many persons continued throughout their career to be in a confused and uncertain condition on the whole subject. That was a considerable evil in a country like this, where it was absolutely necessary to put young men with little professional experience and training, to the discharge of very important and arduous duties; and therefore it would be a great convenience, if they were enabled to get the necessary information without much trouble.

These were the considerations which had led to the framing of this Bill in its present form. As to the details, they had been so fully stated by the Hon'ble Mr. Cockerell that it was not necessary for him to trouble the Council with any further remarks on the subject.

The Motion was put and agreed to.

The Hon'ble Mr. Cockerell also moved that the Bill as amended be passed.

The Motion was put and agreed to.

BROACH TALUQDÁRS' RELIEF BILL.

The Hon'ble MR. CHAPMAN moved for leave to introduce a Bill to relieve from incumbrances the estates of Taluqdárs in Broach. He said that the

provisions of the Bill he proposed to introduce were identical with those contained in the Oudh Act passed as recently as September last.

The persons for whose benefit this measure of relief was intended were five in number. They were descendants of the ancient Rájpút family, who were the former proprietors of Gujarát, and some of whom were forcibly converted to Muhammadanism at the time of the conquest.

It was not necessary for MR. CHAPMAN, on this occasion, to enter on the question as to whether it was just and politic on the part of Government to shield from utter ruin the ancient landed aristocracy of this country, and to prevent their estates being swept away by the action of our Courts. In the present instance the Government must be distinctly understood as not committing themselves to any general policy on the subject The idea of protective interference of this kind originated in Bombay, and a local Act was passed for the benefit of the Ahmedábád Taluqdárs. It had been deemed expedient to extend the same kind of relief to the Broach Taluqdárs, whose circumstances were precisely similar and whose estates were situated in the adjoining Collectorate. The Government had already promised to advance the sum requisite to clear these estates from incumbrances in the same manner as had been so successfully done in the case of the Ahmedábád Taluqdárs. The Council were now asked, as a special case, to give the Government the necessary legal authority.

Colonel the Hon'ble R. STRACHEY said, although he had no intention of moving a negative, he desired to take the first opportunity of objecting entirely to legislation of this character. The Hon'ble Mr. Chapman had told the Council that he was not on the present occasion about to discuss the policy of the measure. But COLONEL STRACHEY thought that the only ground on which such a measure should be brought forward was that its policy was such as the Government approved; and if the Government approved of its policy, it would be in a position at some future time to explain it.

The Hon'ble MR. ROBINSON said he viewed with very great regret the extension of the policy of the Oudh Taluqdárs' Act. There was a case in the Madras Presidency where the proprietors of some very badly managed zamíndáris had asked the Government to advance twenty lákhs of rupees for the purpose of bolstering up their badly managed zamíndáris. He thought there was no doubt that the Oudh legislation was leading zamíndárs to look forward to Government help to relieve them from difficulties which were not caused by the action of our Courts, but by their own dissolute and irregular conduct. The Courts were not to blame for such results, and he therefore viewed with very great regret any attempt to extend the legislation that had taken place in regard to the Oudh Taluqdárs. He had not seen this Bill until a few hours before the meeting of the Council, and he understood that it was not allowable to raise objections to a Bill at this stage; he was not prepared, therefore, to enter fully into the question, but had only made the few observations that occurred to him at the time.

The Motion was put and agreed to.

CONSOLIDATED CUSTOMS ACT AMENDMENT BILL.

The Hon'ble SIR RICHARD TEMPLE moved for leave to introduce a Bill for the further amendment of the Consolidated Customs Act. He said that, as the Council would remember, that Act was passed in 1863, and from time to time various amendments in the details had become necessary. On the present occasion three amendments were proposed, which he would explain in the briefest possible form. As the Council were aware, the Government of India was empowered by section 23 to prohibit the importation or exportation of any particular class of goods. Doubts had arisen as to whether that authorised the prohibition of the importation or exportation of goods by land. It was very

necessary that those doubts should be removed, and he therefore proposed to insert the words "by land or by sea, or both by land and by sea."

Again, in the Calcutta Bonded Warehouse there was a very important rule, that when any person lodged goods in the Warehouse he received a certificate which was transferable by endorsement. We proposed to extend that rule to the Presidencies of Madras and Bombay.

The third amendment proposed was this. Certain parts of India, especially Bombay, had become what were called entrepôts of commerce, that was to say, goods were imported into these places and then again re-exported. Of course such goods had paid import-duty; but when they were re-exported, a drawback was allowed. That was to say, the import-duty was refunded to the importer, a certain portion being reserved as a security to the State. Well, it became, as experience showed, of great importance that goods once imported in order to be re-exported should be easy of identification, and also that the Government should have the power of specifying what those goods should be. We, therefore, now proposed to enumerate the classes of goods which could be so re-exported. Also we proposed that the proportion of duty retained by the State in cases of drawback should be somewhat enlarged. This appeared necessary for securing the just dues of the State. Three-fourths (instead of seven-eighths) would be the amount of drawback, and one-fourth (instead of one-eighth) would be retained as reserved duty.

It was possible that, when the Bill went into Committee, one or two further points would arise in which an amendment of the law might appear desirable.

The Hon'ble MR. STEPHEN was sorry that the present measure should be introduced as a mere amending Bill, because it was much better to consolidate the Acts on a given subject than to amend them piecemeal from time to time. And as the Consolidated Customs Act had already been more than once amended, it would have been better to have a comprehensive measure than to pass another amending Act. But our hands were tied in this matter, and that was the justification of this Bill. The Consolidated Customs Act contained several sections relating to the coasting trade of India. Now, there was an English Statute (32 & 33 Vic., cap. XI) the fourth section of which forbad the legislature of any British possession to bring into force any law relating to the coasting trade until Her Majesty's pleasure thereon had been publicly signified. The effect of this would be that if we were to consolidate the various Customs Acts into one, we should have to get the Secretary of State's previous consent to the measure, and before that could be obtained, there might be considerable changes in the system which we should have to administer. For the present, therefore, the consolidation measure must stand over.

The Motion was put and agreed to.

The Council adjourned to Friday, the 17th February 1871.

CALCUTTA,
The 10th February 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA

PUBLIC WORKS DEPARTMENT.

IRRIGATION OPERATIONS OF FUSL RUBBEE IN THE N.-W. PROVINCES UP TO 31ST DECEMBER.

	Canal Divisions	Water distributed during December: Depth in Canal at Regulating Gauge: Full supply, feet	Actual throughout feet	Gross Consumption, cubic feet, per second: Estimated full Discharge	Actual Average throughout
Ganges Canal.	Northern ...	9·00	9 11	5,585	865
	Meerut ..	6 80	7 36		1,212
	Futtehgurh ..	6 50	5 86		429
	Boolundshuhur	3 60	3 37		725
	Allygurh .	6·00	4 73		483
	Etawah* ..	4 80	2 40		809
	Cawnpore .	6 00*	4 16		663
				Total	5,186
	Eastern Jumna Canal .	5 20	4 09	.	900
	Doon Canals			..	83
	Bundelkund Irrigation Works	...	.		..
	Rohilkhund Canals	..			334
	Grand Total	..			6,503

Nature of Traffic	Up. Mds	Up. No	Down Mds	Down No.	Total Up and Down Mds	Total Up and Down No
Grains.—						
Mucka ...	..	.	670		670	.
Oorud ...	...	.	1,107	...	1,107	..
Wheat ...	...		1,308	.	1,308	
Bejhur	.	.	100		100	..
Bajra ..			400		400	
Jowar ...	..		50	.	50	.
Barley ..	.	.	172	..	172	
Moong ...	.	...	5,296	.	5,296	
Mote .			429	.	429	.
Dhan or Paddy			25	.	25	
Urhur	250		..	.	250	.
Total ...	250	.	9,557		9,807	.
Cotton .			24,669		24,669	
Oil-seeds ...			25		25	
Salt	18		1,505	.	1,523	
Metals	9,250	.	305		9,555	...
Building Materials	10	..	11,990	.	12,000	.
Mis. Goods .	1,239	.	5,799		7,038	.
Firewood	4,629	...	12,655		17,284	.
Bamboos		.	.	86,460	.	86,460
Bullees or unsquared timber			.	2,605		2,605
Kurrees, squared timber		191		19,854	..	20,045
Logs		.		136	..	136
Mis. Timbers	...	...	...	654	..	654
Live Stock	...	.		29		29
Grand Total	15,396	191	66,505	1,09,738	81,901	1,09,929

Zillah	Acres.	Rainfall: Total from 1st November to 31st December 1870	Average of ten previous years for the same period
Saharunpore	25,868	·3	3 1
Moozuffernuggur	37,484	2	3·8
Meerut	86,719	·4	2
Boolundshuhur	40,836	·4	·1
Allygurh .	33,777	·9	·2
Muttra .	5,889	1·0	·18
Agra ...	301	·7	·17
Etah ..	7,798		·08
Mynpoory ...	8,269	..	4
Futtehgurh ...	5,424	...	·2
Etawah .	13,429		2
Cawnpore	12,180	...	·09
Dehra Doon ..	4,641	..	·6
Bijnour ..	53	·3	·3
Terai ...	766	·6	·46
Bareilly ...	8,273	2	·12
Jhansie ..	666	...	·1
Humeerpore ..	261	..	·1
Total .	2,92,634	.	..

Remarks.

Ganges Canal.
Mean volume passing Bookee gauge 5,677 cubic feet per second.
Volumes discharged —
Etawah Branch, Tail 0 c. ft per sec
" " Escapes 85 " "
Cawnpore " Tail 206 " "
" " Escapes 200 " "
Total 491 c. ft per sec.
General demand for water

Eastern Jumna Canal.
Great demand for water..

Doon Canals
Water coming into demand for rubbee crops.

Rohilkhund Canals.
Whole supply utilised

* The Etawah and Cawnpore Branches have alternate weeks of high and low supply. The gauge readings show the mean for the month.

ALLAHABAD;
The 19th January 1871.

R. E. FORREST,
Asst. Secy. to Govt., N. W. P., Irrigation Branch.

No. 8 of 1871.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 25, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 26th January 1871.

No. 478.—The Governor General in Council is pleased to direct the publication of the following advertisement in substitution of the one published under Notification No. 145, dated the 11th January 1870:—

ADVERTISEMENT.

1. The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rhea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem, and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2. The demand for the fibre is now large, and, no doubt, might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3. The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost—all processes of manufacture and allowance for wear and tear included—of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of the plant to the place of manufacture to the completion of the manufacture of fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or

near the plantations, as the refuse is very useful as manure for continued cultivation.

4. To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5. Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6. Owing to the delay that has taken place in maturing the preliminary arrangements, the Government of India has decided that the competition will not be held until the 1st April 1872, thus affording a much longer time than was originally intended for the preparation of machines and their transport to the locality appointed for the competition. The Government Rhea Plantation at Saharunpore, in the North-Western Provinces, has been fixed as the place where the public competition will be held, and the Government of India will provide one or more small steam-engines to work the machines during the public competition.

7. All machinery, &c., intended for trial must be brought by the competitors at their own charge to the Saharunpore Rhea Plantation, and kept ready before the 1st April 1872, to be there worked under their own supervision, or under that of their representatives, for a sufficient length of time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8. Arrangements have now been completed for the supply of dried Rhea stems to intending competitors, both in this country and in Europe, to enable them to form a correct idea of the nature of the plant which their machinery will be required to deal with. Persons in Europe desirous to obtain small supplies of dried Rhea stems for the above purpose, should apply to the Secretary of State for India. Intending competitors in this country, desirous of obtaining supplies of the article, must submit applications to the Secretary to the Government of India in the Home Department, in the Form A hereto annexed, prior to the 1st of March 1871; and those who are desirous of testing their machinery on the fresh Rhea at the Government Rhea Plantation at Saharunpore during the year 1871, must submit their applications to the same authority, in the Form B hereto annexed, prior to the 1st April 1871. The former will have to pay the expenses that may be incurred in packing and despatching the stems. The latter will have to provide all labor and motive power necessary for, and to pay all expenses connected with, their experiments: the fibre turned out by their machines during such experiments to become the property of Government.

9. In order to enable the Government to arrange for the provision of a sufficient stock of fresh Rhea stems for the purposes of the formal competition in April 1872, it is necessary to ascertain beforehand the number of machines that are likely to take part in it; and intending competitors are therefore requested to submit, prior to the 1st May 1871, and in the Form C also hereto annexed, notices of intention to compete.

Form A.

APPLICATION FOR DRIED STEMS OF THE RHEA.

To the Secretary to the Government of India, Home Department.

Name of applicant	Profession or occupation.	Address in full.	Quantity of dried stems applied for.	Locality to which it is desired that the stems be transmitted.	Name of nearest Railway Station to locality entered in preceding column

On hearing from the Superintendent of the Government Rhea Plantation, Saharunpore, the amount of the expenses to be incurred in packing and despatching the quantity of stems above applied for, or such lesser quantity as may be allotted to me, as also the cost of carriage of such quantity to (*here insert the locality to which it is desired that the stems be forwarded*),

or to the nearest Railway Station, I promise to remit the total amount so required to the said Officer, and I acknowledge that the packing and transmission of such stems will be entirely at my risk.

(*Name in full*).

(*Date*)

(*Place*)

Form B.

APPLICATION FOR PERMISSION TO MAKE PRELIMINARY EXPERIMENTS FOR TESTING MACHINERY AT THE GOVERNMENT RHEA PLANTATION, SAHARUNPORE.

To the Secretary to the Government of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Brief description of machinery proposed to be tested.	Date on which applicant, if permitted, proposes to commence testing his machinery.	Approximate amount of green stem which applicant expects will be necessary for testing the machinery.

I acknowledge that, if permission be granted to me to test the above-described machinery the Government Plantation, such permission will be subject to the following conditions :—

1*st*.—I am to provide all labor and motive power necessary for, and to pay all expenses connected with, testing my machinery.

2*nd*.—I am bound to conform to such rules in regard to time and place of conducting my experiments, hours of working, and the like, as the Superintendent of the Plantation may lay down for my guidance.

3*rd*.—I shall receive only such quantities of green stem, and at such time or times as, with reference to the other claims upon him, the Superintendent may find convenient to allot me.

4*th*.—All fibre, &c., turned out by my machines during these experiments, with stems furnished by Government, will be the property of Government.

(*Name in full*).

(*Date*)

(*Place*)

Form C.

NOTICE OF MACHINERY INTENDED TO COMPETE FOR THE GOVERNMENT RHEA MACHINERY PRIZES AT THE TRIALS TO BE HELD AT SAHARUNPORE IN APRIL 1872 AND SUBSEQUENT MONTHS.

PARTIES INTENDING TO COMPETE.			Number of different kinds of machines which competitor desires to take part in the trials.	Brief description of each kind of machine.	Motive power required to work the machine.	Date by which the machines will be ready at Saharunpore for trial.
Name in full.	Profession or occupation.	Residence in full.				

In proposing to enter the above-noted machinery for the Saharunpore competitive trials, I do so under the full understanding that—

1*st*.—I shall be bound to conform to all rules and regulations in regard to all matters in any way connected with these trials that may be laid down by Government, or by the judges appointed by Government to preside over these, and that failing to do so, I shall forfeit all claim to any prize, reward, or recompense from Government, and entirely disqualify my machinery for the competition.

2*nd*.—All fibre, &c., turned out by my machinery during the trials, with stems furnished by Government, will be the property of Government.

(*Date*)

(*Place*)

ALLAN HUME,

Offg. Secy. to the Govt. of India.

The 20th February 1871.

No 1045.—The under-mentioned Covenanted Civil Servants have been granted by Her Majesty's Secretary of State for India extensions of leave for the periods specified against their names:—

Mr. F. B. Pearson	... 5 months (sick certificate).
„ W. Wavell	... 2 „

No. 1053.—*Appointment.*—Captain B. Rogers, of the Bengal Staff Corps, Officiating Superintendent, School of Industry and Central Jail, Jubbulpore, to be Assistant Superintendent of Port Blair, *vice* Captain Randell, resigned.

The 24th February 1871.

No. 1096.—Dr. W. H. Miller, Medical Officer in Oudh, has been permitted to resign his appointment, with effect from the 17th instant.

No. 1098.—The under-mentioned Specifications of Inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every Specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department at the Presidency to public inspection upon payment of a fee of one Rupee. A certified copy of any Specification will be given to any person requiring the same on payment of the expense of copying:—

No. 509.—Mr. William Garton, of Southampton, England, Brewer, for improvements in the preparation of fermentable saccharine matters.

No. 510.—Mr. William Thurston Waite, of Southampton, England, Fellow of the Chemical Society, London, for improvements in the preparation of animal charcoal for use in treating saccharine solutions.

No. 527.—Colonel George Cliffe Hatch, of Simla in India, Deputy Judge Advocate General in Her Majesty's Army, for certain improvements in apparatus for holding postage and other stamps for Office and general uses.

No. 530.—Mr. Benjamin Smith Lyman, Mining Engineer, Public Works Department of the Government of India, Great Eastern Hotel, Calcutta, for improvements in Solar Compasses.

No. 1099.—Mr. T. H. Turner, Assistant Curator, Geological Museum, availed himself, on the forenoon of the 7th instant, of the privilege leave granted to him in Notification No. 690, dated 4th idem.

No. 1101.—The Governor General in Council is pleased to extend the provisions of Act XIV of 1868 (The Indian Contagious Diseases Act) to the Towns of Akyab, Bassein, and Moulmein in British Burmah, and to direct that the limits of those Towns, for the purposes of this Act, shall be for Akyab, the boundary within which the Town Magistrate has jurisdiction, and for Bassein and Moulmein, the Municipal limits.

ECCLESIASTICAL.

The 18th February 1871.

No. 70.—The Reverend R. Henderson, Senior Chaplain of the Church of Scotland on the Bengal Establishment, has obtained seven months' furlough to Europe from the date of his embarkation at Bombay, together with preparatory leave not exceeding thirty days.

The 22nd February 1871.

No. 74.—The services of the Reverend E. Godfrey, Chaplain of Saugor, in the Central Provinces, are placed at the disposal of the Government of the North-Western Provinces, with effect from the 13th instant.

E. C. BAYLEY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

MILITARY.

Fort William, the 24th February 1871.

No. 38*M.*—His Excellency the Viceroy and Governor General in Council is pleased to confirm the following order issued by the Officer Commanding the Deolee Irregular Force, under date the 21st December 1870 :—

Lieutenant and Officiating Adjutant C. E. Wheeler, appointed Adjutant, Erinpoorah Irregular Force, by Government Notification No 244M, dated 30th November 1870, will make over the Adjutant's Office to Lieutenant J. H. L. Greenfield, Officiating 2nd in Command, this afternoon.

Pending the appointment of another Officiating Adjutant, and subject to confirmation, Lieutenant Greenfield will revert to his substantive appointment of Adjutant to the Force, and continue to perform the duties of Officiating 2nd in Command in addition.

No. 41*M.*—Lieutenant C. E. Wheeler, appointed Adjutant of the Erinpoorah Irregular Force, assumed charge of his duties on the forenoon of the 31st December 1870.

GENERAL.

The 23rd February 1871.

No. 384*G.*—The services of Captain R. H. Salkeld, of the General List of Infantry, who has resigned his appointment as Assistant Commissioner of 3rd Class in the Hyderabad Assigned Districts, are placed at the disposal of the Military Department, with effect from the forenoon of the 18th January 1871.

No. 386*G.*—*Appointments.*—Captain C. Wodehouse, Officiating Assistant Commissioner of the 3rd Class in the Hyderabad Assigned Districts, is confirmed in that appointment, with effect from the 18th January 1871, in the room of Captain R. H. Salkeld, who has resigned.

No. 388*G.*—Lieutenant F. Barrow, Assistant Commissioner of the 3rd Class in Oudh, to officiate as Junior Secretary to the Chief Commissioner of Oudh, until further orders.

No. 390*G.*—In modification of the Notification in this Department, dated 10th February 1871, No. 273G, Captain C. A. Baylay's preparatory leave will commence from the 12th, instead of the 15th February 1871.

The 24th February 1871.

No. 395*G.*—Lieutenant Colonel G. Faithfull, Deputy Commissioner of the 1st Grade in the British Burmah Commission, having resigned on the 15th December 1870, the following changes in that Commission will have effect up to the 14th January 1871, the date on which Lieutenant Colonel E. J. Spilsbury, Deputy Commissioner of the 1st Grade, resumed charge of his duties :—

Lieutenant Colonel H. A. Browne, Deputy Commissioner of the 2nd Grade, to officiate as Deputy Commissioner of the 1st Grade.

Captain W. C. Plant, Deputy Commissioner of the 3rd Grade, to officiate as Deputy Commissioner in the 2nd Grade.

Mr. J. Treacy, Assistant Commissioner of the 1st Grade, Officiating Deputy Commissioner of the 4th Grade, to officiate as Deputy Commissioner of the 3rd Grade.

Mr. G. E. Barr, Assistant Commissioner of the 1st Grade, to officiate as Deputy Commissioner of the 4th Grade.

Mr. C. Duke, Assistant Commissioner of the 3rd Grade, to officiate as Assistant Commissioner in the 2nd Grade.

C. U. AITCHISON,
Secretary to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.

Fort William, the 22nd February 1871.

No. 1022.—The estate of the late Mr. George Robertson, late an Executive Engineer in the Public Works Department, Punjab, having escheated to the Crown, the assets thereof will be remitted to Her Majesty's Secretary of State for India in the event of a claim to them not being established within one year from this date.

No. 1139.—Mr. F. Lushington, Accountant General and Commissioner of the Department of Issue of Government Paper Currency, Madras, having applied for furlough, the following arrangements have been sanctioned for the period of his absence, or until further orders :—

Mr. R. W. Lodwick to officiate as Accountant General and Commissioner of the Department of Issue of Government Paper Currency, Madras.

" G. FitzGerald to officiate as Deputy Accountant General, Madras.

" T. W. Biss to officiate as Assistant Comptroller General.

" A. Anthony to officiate as Deputy Accountant General, North-Western Provinces.

" C. R. Kiernander to officiate as Assistant Accountant General, North-Western Provinces.

No. 1141.—Mr. E. S. Byrne is appointed to officiate as Deputy Accountant General, Punjab.

Mr. J. Mackey is appointed to officiate as Deputy Accountant General, Hyderabad.

The 23rd February 1871.

No. 1172.—Mr. R. A. Fink assumed charge of his duties as Officiating Assistant to the Accountant General, Punjab, on the forenoon of the 11th instant.

The 24th February 1871.

No. 1183.—Mr. W. Clark made over charge of his duties as Deputy Accountant General, Punjab, on the afternoon of the 15th instant.

R. B. CHAPMAN,

Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 21st February 1871.

No. 166 *of* 1871.—The under-mentioned Officer is permitted to proceed to Europe on furlough on urgent private affairs :—

Lieutenant Colonel (Brevet Colonel) Alexander Robinson, of the Bengal Staff Corps, —for six months, under Rule XI of the Regulations of 1868, embarking at Bombay.

No. 167 *of* 1871.—The services of Assistant Surgeon W. Center, M. B., of the Medical Department, in medical charge of the 1st Bengal Cavalry, are placed at the disposal of the Government of the Punjab.

The 22nd February 1871.

No. 168 *of* 1871.—The following Military letter from the Right Hon'ble the Secretary of State for India is published for general information :—

MILITARY. INDIA OFFICE;

No. 21. *London, the 19th January* 1871.

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—I have considered in Council your Lordship's letter dated the 7th of December last, No. 338, relative to a question raised as to the title of a Major General of the Staff Corps who, while on the unemployed rate of Rs. 1,295-5, may be placed upon special duty of any description, to extra allowances when so employed.

2. The claim preferred by Major Generals * and * appears to have arisen from a misconception of the meaning of the term "unemployed." It has been laid down that no unemployed General Officer of the Staff Corps, who is not required by the Governments in India to remain there, shall be allowed to receive pay on the Indian scale for a longer period than three years. This rule was intended to comprise all General Officers of that Corps who may not be holding specific staff appointments, and your Lordship very rightly informed the Commander-in-Chief that, while in receipt of Indian allowances, a General Officer, like all other unemployed Officers, is available for any ordinary duty suitable to his rank, without extra allowance, if no staff or special salary is attached to such duty.

3. With reference to your recommendation, that any period during which an unemployed Major General of the Staff Corps may actually be employed on temporary duty of a special nature should be added to the three years for which the Indian allowances of his grade may be passed to him, I consider it advisable that this period should not be extended, except in the case of Officers who may, in the course of it, be nominated to some *bonâ fide* staff appointment, either of a permanent or temporary nature.

I have, &c.,
ARGYLL.

No. 169 *of* 1871.—The under-mentioned Officers are permitted to proceed to Europe on furlough on private affairs :—

Colonel Samuel Brougham Faddy, of Infantry,—for three years, under the Regulations of 1796.

Captain Henry Constantine Evelyn Ward, of the Bengal Staff Corps, Deputy Commissioner, Saugor, Central Provinces,—for two years, under the Regulations of 1868, embarking at Bombay.

Lieutenant William Walters Biscoe, of the General List, Cavalry, Adjutant, 19th Bengal Cavalry (Lancers),—for two years, under the Regulations of 1868, embarking at Bombay.

No. 170 *of* 1871.—The under-mentioned Out-pensioner of the Royal Hospital at Chelsea having been permitted to reside and draw his stipend in India, payment of pension is to be made and charged accordingly :—

Private Thomas Brind, late of the 1st Battalion, 5th Foot,—rate of pension per diem, 1*s.* 1*d.* (one shilling and one penny), from the date he ceases to receive Regimental pay or allowance.

No. 171 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following appointment :—

PUNJAB FRONTIER FORCE,—*4th Sikh Infantry.*

Surgeon J. A. P. Colles, M. D., of the Medical Department, to the medical charge temporarily, *vice* Assistant Surgeon G. G. McLaren, M. B., placed at the disposal of the Government of the North-Western Provinces.

No. 172 *of* 1871.—The under-mentioned Officer is allowed furlough to Europe (medical certificate) :—

Surgeon John Duncan, M. D., of the Medical Department,—for twenty-one months, under the Regulations of 1868.

No. 173 *of* 1871.—The following promotions are made, from the date specified, under the operation of G. G. O. No. 632 of the 4th August 1864, paragraph 69, subject to Her Majesty's approval :—

BREVET,—*To be Lieutenant Colonel.*

Major Richard Jenkins, late 5th European Light Cavalry,—20th February 1871.

To be Captain.

Lieutenant James May, late 72nd Native Infantry,—20th February 1871.

No. 174 *of* 1871.—The under-mentioned Officer of the Bengal Staff Corps, having completed twenty-six years' service, is promoted to the rank of Lieutenant Colonel, from the date specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Major William Charles Robert Mylne,—20th February 1871.

No. 175 *of* 1871.—The under-mentioned Officer of the Bengal Staff Corps, having completed twenty years' service, is promoted to the rank of Major, from the date specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Captain Thomas James Watson,—20th February 1871.

No. 176 *of* 1871.—The under-mentioned Officers are permitted to proceed to Europe on furlough on private affairs :—

Lieutenant Colonel (Brevet Colonel) William Agnew, of the Bengal Staff Corps, Judicial Commissioner of Assam,—for two years, under the Regulations of 1868, embarking at Bombay.

Lieutenant Colonel George Faithfull, of the Bengal Staff Corps,—for two years, under the Regulations of 1868.

Lieutenant Colonel Charles St. George Brownlow, of the Bengal Staff Corps, Deputy Judge Advocate, Meerut Division,—for two years, under the Regulations of 1868, embarking at Bombay.

Major (Brevet Lieutenant Colonel) Francis Edward Archibald Chamier, of the Bengal Staff Corps, Deputy Commissioner, Oonao District, Oudh,—for twenty months, under the Regulations of 1868, embarking at Bombay.

Major (Brevet Lieutenant Colonel) Frederick William Graham, of the Bengal Staff Corps, 2nd in Command and Squadron Officer, 6th Bengal Cavalry,—for two years, under the Regulations of 1868, embarking at Bombay.

Major Frederick William Dunbar, of the Bengal Staff Corps, District Superintendent of Police, North-Western Provinces,—for two years, under the Regulations of 1868, embarking at Bombay.

Major Henry Zouch Darrah, of the Bengal Staff Corps,—for two years, under the Regulations of 1868, embarking at Bombay.

Captain Thomas Bernard Michell, of the Bengal Staff Corps, Assistant Commissioner, Nowgong, Bengal,—for two years, under the Regulations of 1868, embarking at Bombay.

No. 177 *of* 1871.—The under-mentioned Officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Ensign Charles Archibald Mercer, of the 1st Battalion, 19th Foot, 2nd Wing Subaltern, 30th (Punjab) Regiment of Native Infantry,—18th January 1870.

Lieutenant Thomas Francis Stillwell, of the 38th Foot, 1st Wing Subaltern, 45th (Rattray's Sikhs) Regiment of Native Infantry,—24th January 1870.

Lieutenant Henry Vere Hunt, of the 104th Foot, 2nd Wing Subaltern, 25th (Punjab) Regiment of Native Infantry,—29th January 1870.

No. 178 *of* 1871.—Ensign C. A. Mercer, of the 1st Battalion, 19th Foot, 2nd Wing Subaltern, 30th (Punjab) Regiment of Native Infantry, admitted to the Bengal Staff Corps in G. G. O. No. 177 of this date, will rank as Lieutenant in that Corps under the operation of paragraph 84 of G. G. O. No. 332 of 1861, with effect from the 18th January 1870, subject to Her Majesty's approval.

No. 179 *of* 1871.—The following Notification from the Financial Department is republished for general information :—

LEAVE AND ALLOWANCES

Fort William, the 16th February 1871.

No. 1002.—"The Governor General in Council is pleased to rule that an Officer of a Native Regiment joining the Civil Department on probation shall draw no portion of the staff pay of his regimental appointment for the term of his probation."

The 24th February 1871.

No. 180 *of* 1871.—The under-mentioned Officers have reported their return from England :—

Lieutenant Colonel (Brevet Colonel) H. Hopkinson, of the Bengal Staff Corps, Agent to the Governor General and Commissioner of Assam, and Captain A. N. Phillips, of the late 19th Native Infantry, Assistant Commissioner, Seebsaugor, Bengal,—date of arrival at Bombay, 4th February 1871.

Lieutenant Colonel A. Elderton, of the Bengal Staff Corps; Captains E. Tierney, of the Royal Artillery, Commissary of Ordnance, 2nd Class; G. T. Halliday, of the late 4th European Light Cavalry; and E. R. C. Wilcox, of the Bengal Staff Corps; Surgeon C. J. Jackson, of the Medical Department; and Staff Veterinary Surgeon A. Turnbull, of the Veterinary Department,—date of arrival at Bombay, 10th February 1871.

Lieutenants Colonel J. R. Pughe, of the Bengal Staff Corps, Inspector General of Police, Lower Provinces, Bengal; J. R. A. S. Lowe, of the Bengal Staff Corps, Assistant Commissary General, 2nd Class, and Captain F. D. Hawkins, of the Bengal Staff Corps, 2nd in Command and Squadron Officer, 4th Punjab Cavalry, Punjab Frontier Force,—date of arrival at Bombay, 11th February 1871.

Lieutenant Colonel C. P. Hildebrand, of Infantry, Deputy Commissioner, British Burmah,—date of arrival at Fort William, 15th February 1871.

No. 181 *of* 1871.—The following promotions are made in the under-mentioned Corps of the Native Army:—

4th Goorkha Regiment.

Jemadar Roop Sing Lama, to be Subadar, *vice* Nurroo Goorung, deceased.

Havildar Run Sing Rana, to be Jemadar, *vice* Roop Sing Lama, promoted.

The above promotions will have effect from 18th January 1871.

No. 182 *of* 1871.—The under-mentioned Officers have reported their departure for Europe on the dates specified:—

Lieutenant W. Wilmer, of the Bengal Staff Corps, G. G. O. No. 111 of 1871,—*Deccan*, 15th February 1871.

Major J. B. Smyly, of the Bengal Staff Corps, G. G. O. No. 4 of 1871,—*Surat*, 18th February 1871, from Bombay.

No. 183 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following appointment:—

PUNJAB FRONTIER FORCE,—*Corps of Guides.*

Lieutenant R. C. Hutchinson, 2nd Squadron Officer, to officiate as Commandant of Cavalry and Squadron Officer, during the absence on furlough to Europe of Captain G. Stewart, or until further orders.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Fort William, the 20th February 1871.

No. 89.—The period of service of the under-mentioned gentlemen having been determined under their agreements, they ceased to belong to the Public Works Establishment on 23rd January 1871, *viz.*:—

Mr. G. Latham, Executive Engineer, 3rd Grade.
" G. F. Halahan, Executive Engineer, 3rd Grade.
" J. J. Carey, Executive Engineer, 3rd Grade.
" W. Sanderson, Executive Engineer, 3rd Grade.

No. 90.—Lieutenant H. M. Chambers, R.E., is appointed to the Public Works Department as an Assistant Engineer, 2nd Grade, and posted to Bengal.

No. 92.—T. Baporazoo and S. Bauliah Naidoo are appointed to the Public Works Department as Accountants, 4th Grade, with effect respectively from 1st January and 1st February 1871, and posted to Hyderabad.

The 21st February 1871.

No. 93.—Lieutenant W. A. J. Wallace, R.E., Assistant Consulting Engineer for Railways in Bengal, is graded as an Executive Engineer, 3rd Grade, with effect from 1st September 1870.

Lieutenant F. Firebrace, R.E., Assistant Engineer, 1st Grade, is promoted to be Executive Engineer, 4th Grade, with effect from 1st September 1870.

No. 94.—Lieutenant F. Firebrace, R.E., Executive Engineer, 4th Grade, is transferred from Bengal to Central India for employment in the Railway Branch.

The 23rd February 1871.

No. 95.—Baboo Bonomally Sen, Accountant, 4th Grade, attached to the Office of the Accountant General, Public Works Department, is re-transferred to Bengal at his own request, with effect from the 1st February 1871.

No. 96.—Mr. J. M. Span, Assistant Engineer, 1st Grade, Oudh, is transferred to Central India for employment in the Railway Branch, and is promoted to Executive Engineer, 4th Grade, from the date of his being relieved of his present charge.

The 24th February 1871.

No. 98.—Lieutenant Colonel F. T. Haig, R.E., Superintending Engineer, Upper Godavery Circle, Central Provinces, is appointed to officiate as Chief Engineer of Irrigation Works, and Joint-Secretary to the Government of Bengal in the Public Works Department, Irrigation Branch, *vice* Colonel Rundall, until further orders.

No. 99.—The following transfers are sanctioned:—

NAME AND GRADE.	FROM	TO
Mr. G. Carpenter, Accountant, 1st Grade, on furlough .	Oudh ..	North-Western Provinces.
„ R. Brown, Accountant, 2nd Grade	Central Provinces ...	Punjab.
„ E. Lacey, Accountant, 2nd Grade	Mysore ...	Central India.
„ R. D'Silva, Accountant, 3rd Grade	British Burmah ...	Hyderabad, as Accountant, 2nd Grade.
„ J. W. Wilson, Accountant, 3rd Grade, on leave ...	Oudh ...	Central India.
„ E. Sinclair, Probationary Accountant, 3rd Grade ...	Bengal ...	Central Provinces.
„ A. Conley, Accountant, 4th Grade ...	Mysore ...	Hyderabad.

No. 100.—Mr. J. A. S. Gray is appointed Accountant, 4th Grade, on probation and posted to Oudh.

TELEGRAPH.

The 24th February 1871.

No. 97.—Captain J. Eckford, R.E., Superintendent, 2nd Grade, Telegraph Department, is appointed to officiate as Director of Construction during the absence on furlough of Captain Mallock, or until further orders.

REVENUE.

(FORESTS).

The 16th February 1871.

No. 13*F*.—The following Rules drawn up under Act VII of 1865 have been confirmed by the Viceroy and Governor General in Council, and are, in accordance with Section 6 of the Act, published in the *Gazette of India*:—

Rules for the better management and preservation of the Government Forests in the Lower Provinces of Bengal.

PART I.

PRELIMINARY.

These rules shall be in force in those tracts of land which may be declared to be Government Forests under Act VII of 1865, and they shall regulate the transit of timber and other matters in those Districts to which these rules may be extended by an order of the Government of Bengal published in the *Gazette*.

2. On any tract being declared by Notification under Section 2, Act VII of 1865, to be subject to the provisions of that Act, it shall be subject to the authority of the Conservator of Forests under the following rules. Provided that the Government may appoint any person, other than the Conservator of Bengal Forests, to be Conservator of any specified tract.

3. Divisions and Sections of Government Forests will be placed under the management of Deputy and Assistant Conservators, as may be determined by the Government of Bengal.

4. All Officers charged with the protection and management of any Government forests or with the control and management of any matters to which these rules relate, will be designated Forest Officers.

5. The Government forests, as notified under Section 2, Act VII of 1865, shall be marked on a copy of the Revenue Survey Map of the District, which shall be deposited in the Office of the Commissioner of the Division, and attested by his signature.

6. There will be two classes of forests—"Reserved" and "Open;" and whenever any Notification is issued under Section 2 of Act VII of 1865, rendering any land subject to the provisions of that Act, such Notification shall state whether such land is to be a reserved or an open forest.

PART II.

OF RESERVED FORESTS.

7. The reserved forests shall consist of tracts or forest of waste lands, the soil of which is the property, and is in the possession of Government, which may be set apart as such by order of Government, and defined by Notification in the official *Gazette*. The Conservator of Forests and his subordinates shall have entire administration, custody and control over these forests and their products.

8. Within reserved forests no tree of any kind is to be felled, nor shall any forest produce be removed without general or special authority obtained from the Conservator of Forests.

9. The boundaries of these forests must be clearly marked off by substantial marks where no natural boundaries exist. Should villages be included within these tracts, the boundaries around the village lands must be demarcated in the same manner as the forest, subject to the proviso in Section 2, Act VII of 1865.

10. Whenever the Government may resolve to set apart any tract as a reserved forest, the privileges which villagers are to be allowed to enjoy, and any customary rights which may belong to them in the matter of providing themselves with fire-wood and wood for domestic and farming purposes and otherwise, shall be distinctly defined and approved by Government. It shall not be competent to the Conservator in any way to restrict or modify privileges so allowed, except with the approval of Government.

11. As soon as the Notification required by Section 2 of the Government Forest Act, stating that the forest is to be a reserved forest, is published in the *Gazette*, a Notification shall be published and issued to the villages around, mentioning the boundaries of the tract reserved, warning the villagers against trespass or mischief, and defining the restrictions imposed on them, and the privileges allowed to them, within the reserved forest under this Section. This Notification will be issued by the District Officer, and a copy will be sent to the Forest Officer for information. The Conservator will, nevertheless, be careful to give prompt attention and consideration to any complaints which may subsequently be preferred, to the effect that the restrictions so imposed infringe rights of, or inflict hardship upon, individuals or communities.

12. The Conservator of Forests may prohibit all persons from passing through a reserved forest, except by the authorized roads or paths, of which a list shall be published, drawn up by the Conservator in conjunction with the chief civil authority.

PART III.

OF OPEN FORESTS.

13. The open forests shall consist of such tracts of forest or waste land notified under Section 2, Act VII of 1865, as may not, by special Notification be included in the reserved forests. In these tracts the authority of the Forest Department shall extend only to the protection of such reserved trees as may from time to time be notified with the approval of the Local Government.

14. Within the limits of open forests, and subject to the proviso in Section 2, Act VII of 1865, no person, without the permission of the Forest Officer, may mark, cut, girdle, or fell, or in any way injure any tree of the kinds which may be reserved as aforesaid.

15. Until the Government forests, to which these rules shall be applicable in any District, are settled and defined under Section 2 of the Act, no lands in the District which are covered with trees, brushwood, or jungle, and after the forests shall have been defined, no such land in the open forests, shall be sold, nor shall grants or leases in such lands be given, except under the orders of the Commissioner, who should, before passing final orders, communicate with the Forest Department; and, in case of difference of opinion between him and that Department, refer the question to the Government.

16. In addition to the reservation of the trees of the kinds which may be notified as reserved under Rule 13, it shall be competent to the Conservator of Forests and his Assistants to prohibit the felling, cutting, or otherwise using trees of other kinds which they may have marked or girdled within the open forests.

17. No other restrictions shall be imposed by the Forest Department in regard to the open forests, except after the publication of Notifications with the approval of the Government.

18. Should the Conservator think it desirable to impose any further restrictions than those above specified in any open forest, he shall, in the first place, communicate his proposals to the Commissioner of the Division, who shall give his opinion on the subject. Before approving of any such proposals, it will be the duty of the Commissioner of the Division to satisfy himself that the proposed restrictions will infringe no rights or privileges which should be preserved, and to define precisely any privileges which should be kept intact. On receipt of the proposals as agreed upon between the Conservator and Commissioner, the Government will sanction the issue of Notifications imposing such restrictions as it may see fit.

PART IV.

OF THE USE OF STREAMS, OF MARKING-HAMMERS, OF TIMBER IN TRANSIT, AND OF DRIFT TIMBER.

19. A list of rivers, streams and waters in each District to which these rules may have been extended, which must be kept open for the passage of timber, will be made by the Forest Department in conjunction with the Civil Officers of the District, and be published for general information; and it will be the duty of the Civil Officers to see that these streams, rivers, or waters are kept open.

20. No timber, the produce of any Government Forest, found adrift or stranded in any river, stream, or water of any District to which these rules may be extended, shall be marked until disposed of by the Forest Department; neither shall any mark on it be defaced. It shall not be converted or cut into pieces, neither shall it be removed or disposed of in any way without the orders of the Forest Officer, except on an order or decree by a competent Court.

21. All timber disposed of by the Forest Department must be stamped by the Forest Department with such marks as the Conservator may direct.

22. All brands, or marking-hammers used in the marking of timber, must be registered in the principal Forest Office of the Division in which they are to be used. A fee of Rs. 10 must be paid for every mark registered, and a certificate will be granted on payment of fee.

23. The use by any private person of any Government timber mark, or of any other timber brand or mark, save the one registered in his own name, is prohibited.

24. All foreign timber brought into British territory shall be reported and stopped at such stations as the Government of Bengal may from time to time direct, and such timber shall not be allowed to pass until it has been examined. The persons in charge will receive a pass in the form shown in Schedule A, and the timber will be liable to detention, if found afterwards without a pass in any District to which these rules are extended.

25. All timber found adrift or stranded in the rivers, streams and waters of any District to which these rules may be extended, and which is the produce of any Government forest, will be considered the property of Government, unless proof of ownership be given.

26. Persons who may have saved such drift timber are required to deliver the same to such persons as are authorized by the Conservator of Forests to receive it, on receipt of such salvage rates as may be approved by the Government of Bengal.

27. The Forest Officers shall take possession of any drift timber found in any river or stream, or lying in the bed of any river or stream within any District to which these rules may be extended, as to the ownership of which there may be any doubt; and the same shall be treated as drift timber under Rules Nos. 28, 29, 30, 31 and 32 below.

28. All drift timber collected by Forest Officers shall be stored at such depôts as the Conservator of Forests may from time to time order to be established.

29. From time to time, as the collection of drift timber may render it advisable, public notice, inviting claimants to the ownership of such drift timber to come forward, will be issued at the chief Stations of the District, and in the nearest town to the place or depôt at which such drift timber may be lying. These notices shall state the number and description of logs collected.

30. Six months' notice will be given for the reception by the Forest Officer, by whom the notice was issued, of claims to drift timber, after which, if not claimed, the timber will be sold on behalf of Government.

31. Claims to drift timber must be sent to the Forest Officer by whom the notice was issued, with particulars of marks by which it may be recognised. The said Forest Officer will inquire into the claim. If the claim be a single one, he may, on being satisfied of its validity, release the timber after expiration of the term mentioned in the notice. If the claim be a disputed one, he should endeavour to obtain the formal consent of the claimants to his arbi-

trating on their claims. Where the dispute cannot be so decided, and there exists any reasonable doubt as to the rightful owner, the Forest Officer will retain possession of the timber until the question of ownership be decided by the Civil Court having jurisdiction in the case: Provided that if no claim be preferred in such Court within two months from the date on which the Forest Officer shall declare his inability to settle the dispute, the timber may be disposed of by the Forest Officer on account of Government.

32. Timber awarded to claimants must be redeemed by payment of the salvage rates approved by the Government of Bengal, and other expenses which may have been incurred on account of such timber.

PART V.

OF THE PREVENTION OF OFFENCES AND OF PUNISHMENTS.

33. It shall be the duty of all Forest Officers to see that these rules are not violated; and should they in any case be infringed, to arrest the offenders and convey them without delay to the nearest Magistrate or Police Officer in the Division or Sub-Division in which the offence took place.

34. Any person infringing any of these rules shall be liable to be punished by fine not exceeding Rs. 500, or, in default of payment of such fine, by imprisonment for such term as is mentioned in the 6th Section of the Indian Penal Code. But no fine shall be imposed in addition to the confiscation of any timber or other forest produce, or of implements, which may have been incurred under Act VII of 1865.

35. Any marking-hammers or other tools or implements, boats, carts and cattle used in an act which constitutes an offence against these rules, and all timber that has been marked or obtained in a manner contrary to these rules, or that has not been reported and passed in accordance with these rules, whether entire, or cut up, or sawn up, may be seized by an Officer of the Forest Department, or Police Officer, and such tools or implements, boats, carts, cattle and timber may be confiscated by the orders of the Magistrate of the District.

SCHEDULE A.

Form of Pass for foreign timber imported into British territory.

NUMBER.	DATE.	OWNER OR CONSIGNEE.	PLACE OF DESTINATION.	DESCRIPTION OF TIMBER.	TIMBER MARKS.	NUMBER OF LOGS OR PIECES.	TOTAL.

The 23rd February 1871.

No. 14*F.*—Mr. G. W. Strettell, Deputy Conservator of Forests, 3rd Grade, in the Central Provinces, is granted two years' leave of absence to Europe on medical certificate, under Section III, para. 20 of the Uncovenanted Service Absentee Rules, from the 14th ultimo, the date on which he reported his departure from Bombay.

R. STRACHEY, *Colonel, R.E.,*
Offg. Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 25, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General, High Court, &c.

BANK OF BENGAL.

NOTICE.

Calcutta, the 23rd February 1871.

Notice is hereby given that the Bank of Bengal, General Treasury and Public Debt Office will be closed on Tuesday, the 7th proximo, on account of the Hindoo festival "Dole Jattra," in conformity with Government Notification No. 3464 of the 29th October 1867.

By order of the Directors,

G. W. MOULTRIE,

Offg. Secy. and Treasurer.

Statement of Transactions of District Savings Banks for the week ending 23rd February 1871.

Province.	Number of Banks open.	Deposits.		Withdrawals.			Balance.
		No.	Amount.	No.	Amount, Principal.	Amount, Interest.	
			Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.
Bengal	22	55	2,503 0 0	3	557 0 0	...	56,961 14 10
North-Western Provinces ...	9	9	1,272 0 0	4	144 0 0	0 0 8	24,097 3 8
Punjab	7	9	776 0 1	1	500 0 0	...	15,811 8 9
Oudh	1	1	50 0 0	2	70 0 0	...	2,055 0 0
Central Provinces	4	2	180 0 0	...	...	...	8,271 11 0
British Burmah	3	8	140 0 0	...	..	...	3,475 0 0
Berar	2	3	418 0 0	...	...	...	1,974 0 0
India	1	...	...	...	...	...	5,076 6 2
Total ...	49	87	5,339 0 1	10	1,271 0 0	0 0 8	1,17,722 12 5

Calcutta,
The 23rd February 1871.

E. GAY,
Deputy Comptroller General.

STATEMENT of the Affairs of the Bank of Bengal for the week ending 21st February 1871.

LIABILITIES.		Rs.	A.	P.
Proprietors' Capital, paid-up		2,20,00,000	0	0
Reserve Fund		15,67,119	7	0
	Rs A. P.			
General Treasury Balance at Head Office ...	2,48,80,413 3 3	4,20,17,027	12	10
Ditto ditto at Branches ...	1,71,36,614 9 7			
Other Deposits at Head Office and Branches		3,42,90,931	9	10
Bank Post Bills, &c.		9,94,330	12	6
Sundries		6,21,609	3	11
TOTAL ...		10,14,91,018	14	1

ASSETS.		Rs.	A.	P.
Government Securities		1,24,47,547	12	0
Loans on Government Securities at Head Office and Branches ...		55,60,711	3	9
Accounts of Credit on ditto ditto ditto ...		22,93,575	14	11
Mercantile Bills discounted at ditto ditto ...		1,95 72,599	12	11
Dead Stock		11,82,640	6	0
Stamps		14,498	4	0
Balances with other Banks		23,65,086	1	5
Sundries		2,24,840	15	7
		4,36,61,500	6	7
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	2,38,74,363 12 5	5,78,29,518	7	6
Ditto ditto at Branches ...	3,39,55,154 11 1			
TOTAL ...		10,14,91,018	14	1

By order of the Directors,

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

J. GORDON,
Chief Accountant & Deputy Secretary.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED FOR	BALANCE OF BULLION		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
February 13th, 1871 ...	...	...	1,914	91,822	35,08,487
" 14th " ...	...	..	1,914	91,822	35,08,487
" 15th " ...	...	1,011	904	92,832	35,08,487
" 16th " ...	...	...	904	92,935	35,08,487
" 17th " ...	...	...	904	93,582	35,08,487
" 18th " ...	...	...	904	1,81,592	35,08,487

CALCUTTA MINT,
The 20th February 1871.

H. HYDE, *Lieut. Colonel,*
Mint Master.

REVENUE SURVEY DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 21st February 1871.

No. 40.—Major Richard Edward Oakes, Deputy Superintendent of Revenue Survey, 2nd Grade, having proceeded to Europe on furlough for two years, will be borne on the list of this Department as Supernumerary, from 10th instant.

The 23rd February 1871.

No. 42.—*Promotions.*—Assistant Revenue Surveyors from the 3rd to the 2nd Grade, with effect from the 15th instant :—

Mr. James Conner attached to the Delhi and Hissar Division, doing duty in the Head Quarters Office, Calcutta.

Mr. Thomas Dunne attached to the Delhi and Hissar Division.

D. C. VANRENEN, *Colonel, R.A.,*
Supdt. of Revenue Surveys, Upper Circle.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

THE under-mentioned students have passed the examination for Honors in Arts :—

ENGLISH.

CLASS II.

In Order of Merit.

Sirischandra Chaudhuri ... Presidency College.
Upendranáth Basu ... Ditto.
Chandramohan Majumdár ... Ditto.
Nilratna Bandyopádhyáy ... Hooghly College.
Binadvihári Bandyopádhyáy ... Presidency College.
Bálkrishna Acháryya ... Queen's College, Benares.

CLASS III.

In Order of Merit.

Umácharan Mukhopádhyáy ... Queen's College, Benares.
Kánailál Mukhopádhyáy ... Presidency College.
Sureschandra Ghosh ... Ditto.
Priyanáth Chattopádhyáy ... General Assembly's Institution.
Jánakináth Datta ... Presidency College.

SANSKRIT.

CLASS I.

Golapchandra Sarkár ... Sanskrit College.

CLASS II.

Khirodnáth Sinha ... Sanskrit College.

ARABIC.

CLASS II.

Ali Reza Khan ... Agra College.

HISTORY.

CLASS I.

Jasadánandan Parámánik ... Kishnaghur College.

CLASS II.

In Order of Merit.

Párvaticharan Másánta ... Presidency College.
Jogeschandra Chattopádhyáy ... Kishnaghur College.

CLASS III.

Priyanáth Datta ... Cathedral Mission College.

MATHEMATICS.

CLASS II.

Bipinkrishna Basu ... Presidency College.

CLASS III.

In Order of Merit.

Bámácharan Ráy ... Presidency College.
Bipinvihári Mukhopádhyáy ... Ditto.

MENTAL AND MORAL PHILOSOPHY.

CLASS II.

In Order of Merit.

Girijábhushan Mukhopádhyáy ... Presidency College.
Akshaykumár Basu ... Ditto.

CLASS III.

In Order of Merit.

Devendranáth Ghosh ... Presidency College.
Rádhánáth Ráy ... Ditto.

NATURAL AND PHYSICAL SCIENCE.

CLASS III.

Jogendranáth Bhattácháryya ... Presidency College.

The under-mentioned students have passed the examination for the Degree of Master of Arts:—

In Alphabetical Order.

Adityarám Bhattácháryya ... Sanskrit College.
Avináschandra Mukhopádhyáy ... Presidency College.
Basantakumár Basu ... Ditto.
Bharatchandra Datta ... General Assembly's Institution.
Bireswar Chattopádhyáy ... Sanskrit College.
Gangádhar Bandyopádhyáy ... Free Church Institution.
Kailáschandra Datta ... Sanskrit College.
Nandalál De ... Hooghly College.
Syámácharan Bandyopddhyáy ... Patna College.

The 14*th February* 1871.

The under-mentioned Licentiates in Law having graduated in Arts are declared under Clause 7 of the B. L. Regulations to be entitled to the Degree of Bachelor in Law:—

In Alphabetical Order.

Akhilcharan Mullik ... Presidency College.
Amvikácharan Ghosh ... Ditto.
Baikunthanáth Dás ... Dacca College.
Bhavánicharan Datta ... Presidency College.
Bijaykrishna Basu ... Ditto.
Dinanáth Dhar ... Hooghly College.
Dwárikánáth Bhuttácháryya ... Patna College.
Gopálchandra Chakravarti ... Presidency College.
Gopálchandra Ghosál ... Ditto.
Gorráchand Dás ... Ditto.

Haricharan Chakravarti	...	Dacca College.
Hemnáth Dás	...	Presidency College.
Iswarchandra Dás	...	Ditto.
Jagatchandra Dás	...	Ditto.
Jagatdurllabh Basák	...	Ditto.
Kailáschandra Ghosh	...	Berhampore College.
Kálidhon Chattopádhyáy	...	Presidency College.
Mahendrachandra Mitra	...	Hooghly College.
Mahendranáth Bhuttácháryya	...	Presidency College.
Narendranáth Chaudhuri	...	Ditto.
Navinchandra Basu	...	Ditto.
Nivéranchandra Mukhopádhyáy	...	Ditto.
Prasannakumár Ghosh	...	Kishnaghur College.
Priyanáth Datta (No. 2)	...	Presidency College.
Rajaninath Mitra	...	Hooghly College.
Rájendranáth Set	...	Presidency College.
Rámlál Sányál	...	Ditto.
Sasibhushan Chattopádhyáy	...	Ditto.
Trailokyanáth Datta	...	Ditto.

J. SUTCLIFFE,
Registrar.

The 16th February 1871.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 24th February 1871.

No. 234.—Mails for the following places, for transmission per Peninsular and Oriental Company's Steamer *Columbian*, will be closed in this Office on Monday, the 27th February 1871, at 6 P. M.:—

Madras, Ceylon, Penang, Singapore, Malacca, Hong-Kong, China, and Japan.

N. B.—No letters, newspapers, books or pattern packets are sent to Aden, Suez, or Europe, or places *viâ* Europe, by Peninsular and Oriental Company's Steamers from Calcutta, the route to such places being *viâ* Bombay.

No. 235.—The next Overland Mail *viâ* Bombay will close on Wednesday, the 1st March 1871.

2. Book post and pattern packets must be posted on the 28th February 1871.

3. There will be no Express.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or, bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M., and after 7 up to 8-30 P. M., by a Post Office Clerk at the East Indian Railway Station, Armenian Ghát.

Postage chargeable by the new route *viâ* Brindisi and Germany:—

			Rs.	A.	P.
For the United Kingdom ...	Each letter per ½ oz.		0	8	0
	Each newspaper per 4 oz.		0	2	8
	Each book or pattern packet.	Not exceeding 1 oz.	0	2	0
		" " 2 "	0	3	4
		" " 4 "	0	4	8
		Every additional 4 "	0	4	8
For places served through the United Kingdom.	Each letter 8 pie per ½ oz. less than the published rate for a letter sent *viâ* Marseilles.				
	Each newspaper 8 pie per 4 oz. more than the published rate for a newspaper sent *viâ* Marseilles.				
	Each packet of books or patterns	8 pie per 4 oz. more than the published rate for a packet sent *viâ* Marseilles.			

As the late Papal States now form part of the Kingdom of Italy, correspondence for these States are now subject only to the same postal rules as apply to other parts of Italy, published in the Notification of this Department dated 2nd September 1870.

No. 236.—Mails for Chittagong and Akyab, for transmission per Steamer *Moulmein*, will be closed at this Office on Thursday, the 2nd March 1871, at 6 P. M.

No. 237.—Mails for Rangoon, Moulmein, Penang, Malacca, and Singapore, for transmission per Steamer *Mahratta*, will be closed at this Office on Thursday, the 2nd March 1871, at 6 P. M.

No. 238.—Mails for Port Blair and Camorta, for transmission per Steamer *Burmah*, will be closed at this Office on Thursday, the 2nd March 1871, at 6 P. M.

The 20th February 1871.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 17th February 1871.

Ahmed Khan, Moonshee.
Ashdown, W.
Arrathoon, S. J.

Barlow, Lieut. C. C.
Boezalt, J.
Bumgarton, F.

Cade, A. W.
Campbell, F.
Carlow, Miss.
Cowie, H.
Chatterton, Capt. T. D.
Cummins, J. G.

Ditchburn, Esq.
Doss Bullub.
David, Mrs.
Das, H. S.
David, C.

Ensell, F. J.
Essen Chunder Dutt.

Fulon, Miss S.
Fleming, Mrs. M.

Godher, E. M.

Hutchison, Dr. G.
Humfry, Capt.
Halliday, J.
Hamilton, R.
Harris, R. P.
Hinks, J.
Hoskin, Capt.
Haghisdon, C.
Hedges, G., & Co.
Hutton, W. H.
Herrier, Mrs. J.

Judge, A.

King, W. G.
Kitts, Mrs. W.

Lewie, Mrs. M.

Mann, J. W.
Miller, J. A.
McCullagh, Miss.
Matthewman, Private.

Phelan, F. W.
Punalall & Choteylall.
Perry, Mrs.

Palmer, C. H.
Payne, Mrs. R. A.
Parter, J. C.
Pemberton, H. A.

Ross, Mrs. E.
Robinson, A. D.
Rowlstone, A. H.
Rodgers, Mrs. C.

Sladen, Capt. W. D.
Shaw, R.
Snooks, T.
Sutherland, D.
Stacy, Mrs.
Sale, Lieut. M. T.

The Manager, Calcutta Express.
Thomas, Mrs.
The Manager, United Bank of India.
Tate, Mrs.

Wood, J.
Walker, G.
Wilson, C.

W. H. McGOWAN,
Post Master of Calcutta.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 25, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

Calcutta Docking Company, "Limited."

NOTICE.

The 38th Ordinary Half-Yearly General Meeting of the Shareholders of the Calcutta Docking Company, "Limited," will be held at the City Office, No. 9, Strand, at noon on Tuesday, the 28th instant.

By order of the Directors,

The 14th February 1871.

W. S. MILLARD,
Superintendent.

The Estate of the late Mr. T. Menzies.

Notice is hereby given to parties having claims to the Estate of the late Mr. T. Menzies, who died near Allahabad on the 28th August 1868, *i. e.*, on the allotments of Waste Lands No. 2, Lookcha Nos. 3 & 4, 4, 8, 9 Ummurgurh, and Bhuddowra, in the District of Kheree, Oudh, that within three months from date they are requested to send in their claims to the undersigned, otherwise they will not be recognised.

C. R. SHAW, *Major,*
Deputy Commissioner.

KHEREE, DY. COMMR.'S OFFICE,
The 25th November 1870.

Central Provinces Gazetteer—Edition of 1870, in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per Vol., exclusive of postage charge. Apply to Messrs. Thacker, Spink & Co., Calcutta, Thacker, Vining & Co., Bombay, or to Superintendent, Chief Commissioner's Office, Nagpúr.

Notice.

The interest and responsibility of Mr. William Strang Steel in our Firm ceased by mutual consent on 31st October last.

GLADSTONE, WYLLIE & Co.

CALCUTTA,
The 21st February 1871.

Notice.

The interest and responsibility of Mr. William Strang Steel in our Firm here and at Moulmein ceased by mutual consent on 31st October last.

RANGOON,
The 9th February 1871.

GLADSTONE, WYLLIE & Co.

Report of a Deserter from the 107th Regiment of Foot,—dated at Dum-Dum, this 20th day of February 1871.

Number, Rank, and Name.	Age.	Size. Feet.	Size. Inches.	Color of Complexion.	Color of Hair.	Color of Eyes.	Date of Desertion.	Place of Desertion.	Date of Enlistment.	At what place enlisted.	Parish and County in which born.	Marks.	Trade.	Coat or Jacket.	Waistcoat.	Breeches or Trowsers.	Remarks.
No. 2545, Private, James P. Moloney.	26 years, 6 months.	5	6	Fresh.	Light Brown.	Dark Blue.	17th February 1871.	Dum-Dum.	21st August 1865.	Allahabad.	St. Mary's, Kilkenny, Ireland.	None.	Stoker.	Serge, Regimental.	None.	Serge, Regimental.	None.

D. B. LOCKHART, *Major,*
Commanding 107th Regiment.

Report of a Deserter from the Ordnance Commissariat Department,—dated at Fort William, this 16th day of February 1871.

Rank and Name.	Age.	Size. Feet.	Size. Inches.	Color of Complexion.	Color of Hair.	Color of Eyes.	Place and date of Desertion.	Date of Enlistment.	At what place enlisted.	Parish or County in which born.	Marks.	Trade.	Coat or Jacket.	Waistcoat.	Breeches or Trouser.	Remarks.
Magazine Sergeant, Henry Higgins.	23 years and 4 months.	5	9½	Fresh.	Brown.	Brown.	Fort William, 14th Feb. 1871.	2nd April 1867.	Newcastle-on-Tyne.	Liverpool and Lancashire.	Star and anchor on left arm.	Writing Clerk.	Not known.	Not known.	Not known.	Is supposed to have been in the Navy as midshipman in his younger days.

T. NICHOLL, *Major, R.A.,*
Commissary of Ordnance,
In charge of the Arsenal.

PROMISSORY NOTES.

Lost or Stolen.

A 4 per cent. Government Promissory Note No. 15990 of 6891 of 1835-36 for Rs. 1,000, the payment of which has been stopped in the Bank.

BARRANOSEY GHOSE.

Stolen.

At the beginning of this month Promissory Note No. 9649 and 9971 of 1832-33 for Rs. 1,000 of 4 per cent. Interest payable from Fyzabad Treasury.

RAJA BANEEMADHO SINGH,
Of Utronleya.

The 31st January 1871.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

CALCUTTA CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.		
		Rs.	
3837 ...	A/37 37376 ...	50 ...	Baboo Behary Lall Gangooly.
3838 ...	A/70 91285 ...	100 ...	Baboo Grish Chunder Shaha.
3842 ...	A/40 23416 ...	50 ...	Captain G. A. Baker.
	A/44 23942 ...	20 ...	
	A/31 48037 ...	10 ...	
3843 ...	A/55 03982 ...	1,000 ...	Goolraz Jagurnath.
3844 ...	A/70 83919 ...	10 ...	Mrs. J. Lamb.
	A/70 89522 ...	10 ...	
	A/70 42519 ...	10 ...	
3845 ...	A/78 59539 ...	10 ...	A. B. Williams, Esq.
3848 ...	A/84 14043 ...	100 ...	Palliram Gungadhur.
3849 ...	A/56 97840 ...	50 ...	Lieut. F. Bigg, Royal Arty., Barrackpore.
	A/40 56355 ...	50 ...	
	Notes partially lost or destroyed		
		Rs.	
3839 ...	A/31 36096 ...	1,000 ...	L. Broughton, Esq., Administrator Genl.
3841 ...	A/31 51447 wrongly joined	10 ...	A. M. Cameron, Esq.
	A/31 51441		
3847 ...	A/68 82475 ...	10 ...	L. Kelly, Esq.
	A/77 58807 ...	20 ...	
3742 ...	A/61 07362 wrongly joined	10 ...	Baboo Toolsey Doss Dey, for Baboo Gungadhur Dutt.
	A/50 58715		
3729 ...	A/53 43820 ...	20 ...	Punchum Ram.

PAPER CURRENCY DEPARTMENT;
CALCUTTA,
The 23rd February 1871.

L. BERKELEY,
Asst. Commr. of Paper Currency.

MADRAS CIRCLE.

NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
Notes wholly lost or destroyed.		
	Rs.	
B/82 38718 ...	100 ...	Mr. W. Booth, Overseer, L. F., Palmanair, Taluk Palmanair.
B/82 38727 ...	100 ...	
Notes partially lost or destroyed.		
	Rs.	
B/70 57594 ...	10 ...	M. Devasikamani Pillai, Trippalore, near Cuddalore.
H/85 51876 ...	10 ...	T. Naraina Chary, Head Master, Taluk School, Verdachellum.

PAPER CURRENCY OFFICE;
MADRAS,
The 13th February 1871.

H. W. GRAHAM,
Commissioner of Paper Currency.

ALLAHABAD CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes partially lost or destroyed.		
		Rs.	
168 ...	$\frac{A}{40}$73905 ...	20 ...	Agent, Bank of Bengal, Allahabad.
169 ...	$\frac{D}{5}$02133 ...	20 ...	Mr. P. W. Carter, Buxar.
170 ...	$\frac{A}{33}$73366 ...	50 ...	Shew Lall Davie Sahai, Banker, Artillery Bazar, Ferozepore.
171 ...	$\frac{A}{44}$81843 ...	20 ...	Messrs. Thacker, Spink & Co., Calcutta.
172 ...	$\frac{A}{44}$71342 ...	20 ...	Messrs. Kellner & Co., Calcutta.
173 ...	$\frac{A}{16}$32770 ...	10 ...	Messrs. Nusserwanjee & Framjee, Calcutta.
174 ...	$\frac{A}{34}$74395 ...	20 ...	Abdoolla, Tailor, Dinapore.

PAPER CURRENCY OFFICE;
ALLAHABAD,
The 21*st February* 1871.

S. JENNINGS, *A. A. G.*,
for *Deputy Commissioner of Paper Currency.*

BOMBAY CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes partially lost or destroyed.		
1870-71.		Rs.	
116 ...	$\frac{C}{48}$83829 ...	20 ...	Bhicoo Babajee, Commissariat Clerk, Mhow.
117 ...	$\frac{C}{48}$03049 ...	10 ...	Mr. John Broadfoot, Driver, Bombay, Baroda, and Central India Railway, Bassein.
	$\frac{C}{48}$47261 ...	20 ...	
	$\frac{C}{48}$53949 ...	20 ...	
	$\frac{C}{50}$05188 ...	50 ...	
	$\frac{C}{50}$59957 ...	50 ...	
118 ...	$\frac{C}{54}$73332 ...	10 ...	Byramjee Rustomjee Sanjana, Inland Customs Department, Callian.
48a ...	$\frac{C}{50}$87325 wrongly joined $\frac{C}{50}$87326 wrongly joined	50 ...	Mr. G. H. Whitehead, Reuter's Telegram Company, "Limited," Bombay.

PAPER CURRENCY OFFICE;
BOMBAY,
The 15*th February* 1871.

A. R. GORDON,
Assistant Commissioner of Paper Currency.

LAHORE CIRCLE.

NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Note wholly lost or destroyed.	
	Rs.	
$\frac{A}{18}$98629 ...	10 ...	Gunga Ram, near Ratan Chand's Pond, Lahore.
	Notes partially lost or destroyed.	
	Rs.	
$\frac{A}{18}$71393* ...	10 ...	Ram Sahai, Barber, Goordaspore.
$\frac{A}{18}$71642* ...	10 ...	The Chief Goods Clerk, Punjab Railway, Umritsur.
$\frac{E}{5}$01789† ...	20 ...	Messrs. Colvin, Cowie & Co., Calcutta.
$\frac{E}{5}$01796‡ ...	20 ...	
$\frac{A}{17}$39423* ...	10 ...	Mr. L. Penheiro, Head Clerk, Executive Engineer's Office, Jullundur.

PAPER CURRENCY OFFICE;
LAHORE,
The 17*th February* 1871.

R. A. FINK, *A. A. G.*,
for *Deputy Commissioner.*

* First halves † Right half. ‡ Left half.

TRICHINOPOLY CIRCLE.

No. of Notes.	Value.	Name of Claimant.
		Notes partially lost or destroyed.
	Rs.	
H/E 02838 ...	10 ...	Thumbi Sahib.
H/E 03882 ...	20 ...	

PAPER CURRENCY OFFICE; TRICHINOPOLY, *The 16th February* 1871.

W. E. WRIGHT, *Depy. Collector, In charge of Paper Currency.*

AKOLA CIRCLE.

No. of Notes.	Value.	Name of Claimant.
		Notes wholly lost or destroyed.
	Rs.	
K/E 04607 ...	20 ...	Mr. Eduljee Jamsetjee, School-master, Khamgaun.
K/E 04608 ...	20 ...	
K/E 02212 ...		

PAPER CURRENCY OFFICE; AKOLA, *The 15th February* 1871.

J. H. BURNS, *Asst. Commr. of Paper Currency.*

Just Published.

The Covenanted Civil Service Leave Code, being Notification of the Government of India, in the Financial Department, No. 780, dated 8th February 1871. Every alternate page is left blank for noting alterations and additions in manuscript. *Price Re.* 1; *packing and postage* 2 *annas extra.*

The above to be had at the Office of Superintendent of Government Printing, 8, *Hastings Street, Calcutta.*

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 25, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General in Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 10th February 1871, and is hereby promulgated for general information :—

ACT No. VI OF 1871.

THE BENGAL CIVIL COURTS ACT, 1871.

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SCHEDULE.

Part I.—Bengal Regulations.

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AN ACT TO CONSOLIDATE AND AMEND THE LAW RELATING TO THE DISTRICT AND SUBORDINATE CIVIL COURTS IN BENGAL.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to the District and Subordinate Civil Courts in the territories respectively under the governments of the Lieutenant-Governors of the Lower and North-Western Provinces, of the Presidency of Fort William in Bengal; It is hereby enacted as follows:—

CHAPTER I.—*Preliminary.*

Short title.

1. This Act may be called "The Bengal Civil Courts Act, 1871."

Local extent.

It extends to the territories for the time being respectively under the governments of the said Lieutenant-Governors, except such portions thereof as for the time being are not subject to the ordinary jurisdiction of the High Courts and except the Jhánsí Division.

Partial exclusion of Mofussil Small Cause Courts.

Except this section and sections seventeen, twenty-nine and thirty, nothing herein contained applies to Courts of Small Causes established under Act No. XI of 1865.

Commencement of Act.

This Act shall come into force on the passing thereof.

Repeal of enactments.

2. The Regulations and Acts mentioned in the Schedule hereto annexed are repealed to the extent specified in the third column of such Schedule.

CHAPTER II.—*Constitution of Civil Courts.*

Number of District Judges.

3. The number of District Judges to be appointed under this Act shall be fixed, and may, from time to time, be altered by the Local Government.

Number of Subordinate Judges and Munsifs.

4. The number of Subordinate Judges and Munsifs to be appointed under this Act in each District, shall be fixed, and may from time to time be altered, by the Local Government.

Vacancies in District Judgeships.

5. Whenever the office of District Judge or Subordinate Judge under this Act is vacant, or whenever the Governor General in Council has sanctioned an increase of the number of District Judges or Subordinate Judges, the Local Government shall supply such vacancy or appoint such additional District Judges or Subordinate Judges, as the case may be.

Vacancies in Munsifships.

6. Whenever the office of a Munsif is vacant, or when the Governor General in Council has sanctioned an increase of the number of Munsifs, the High Court shall nominate such person as it thinks fit to be a Munsif, and the Local Government shall appoint him accordingly:

Provided that the Local Government may, with the sanction of the Governor General in Council,

make rules as to the qualifications of persons to be appointed to the office of Munsif under this Act; and on such rules being made, no person shall be nominated to such office unless he possesses the qualifications required by the said rules.

Additional Judges.

7. When the business pending before any District Judge requires the aid of Additional Judges for their speedy disposal, the Local Government may, upon the recommendation of the High Court, and subject to the sanction of the Governor General in Council, appoint such Additional Judges as may be requisite.

Such Additional Judges shall perform any of the duties of a District Judge under Chapter III of this Act that the District Judge may, with the sanction of the High Court, assign to them, and, in the performance of such duties, they shall exercise the same powers as the District Judge.

Temporary charge of office of District Judge.

8. In the event of the death of the District Judge, or of his being incapacitated by illness or otherwise for the performance of his duties, or of his absence from the station in which his Court is held, the Additional Judge, or, if there is no Additional Judge attached to such Court, the senior Subordinate Judge of the District shall, without relinquishing his ordinary duties, assume charge of the Judge's office,

and shall discharge such of the current duties thereof as are connected with the filing of suits and appeals, the issue of processes and the like functions,

and shall continue in charge of the office until it is resumed by the District Judge or assumed by an Officer duly appointed thereto.

Transfer of proceedings on death, &c., of Subordinate Judge.

9. In the event of the death of a Subordinate Judge, or of his being incapacitated by illness or otherwise for the performance of his duties, or of his absence on leave when no person is appointed to act for him,

the District Judge may transfer all or any of the proceedings pending in the Court of such Subordinate Judge either to his own Court or to the Court of a Subordinate Judge (if any) under his control.

All proceedings transferred under this section shall be disposed of as if they had been instituted in the Court to which they are so transferred.

Temporary charge of Munsif's office.

A District Judge, on the occurrence within his District of any vacancy in the office of Munsif, may, pending the action of the High Court under section six, appoint such person as he thinks fit to act in such office.

And he shall forthwith report to the High Court the occurrence of every such vacancy and such appointment.

Power to confer judicial powers on certain officers in Káchar, Assam, Chota Nágpúr and Kuch Behár.

10. The Local Government may invest with the powers of any Court under this Act any officer in the District of Káchár and the Divisions of Assam, Chota Nágpúr and Kuch Bihár.

Nothing in sections three to nine (inclusive), thirty-two, thirty-three and thirty-four, applies to any such officer. But all the other provisions of this Act apply, *mutatis mutandis*, to officers so invested.

Control of Civil Courts in a District.

11. The general control over all the Civil Courts in any District is vested in the District Judge, but subject to the superintendence of the High Court.

First District Judges, Additional Judges, Subordinate Judges and Munsifs.

12. The present Judges of the Zila Courts, Additional Judges, Subordinate Judges and Munsifs shall be deemed to have been duly appointed to the offices the duties of which they have respectively discharged and shall be the first District Judges, Additional Judges, Subordinate Judges and Munsifs under this Act.

Declaration of office.

13. Every District Judge, Additional Judge Subordinate Judge or Munsif appointed after the passing of this Act shall, previously to entering on the duties of his office, make and subscribe a solemn declaration according to the following form :—

"I, A B, appointed to the office of of do solemnly declare that, in the trial and determination of all suits which may come under my cognizance, and in the execution of all the other duties of my office, I will act according to the best of my abilities and judgment without partiality, favour, or affection; that I will not directly or indirectly receive, or knowingly allow any other person to receive on my behalf, any money, effects, or property, on account of any suit that may come before me for decision or on account of any public duty which I may have to execute.

I will strictly adhere to all the rules prescribed for my guidance, and I will, in all respects, truly and faithfully execute the trust reposed in me.

(Signed) *A B*,

District [*or* Additional *or* Subordinate] Judge of [*or* Munsif of]"

Such declaration shall be made—

by a District Judge, either before his predecessor in such office, or before the Magistrate of the District,

by an Additional Judge, a Subordinate Judge or Munsif, before the District Judge or the Magistrate of the District.

Seals of Courts.

14. Every Court under this Act shall use a seal of such form and dimensions as are for the time being prescribed by the Local Government.

District Judges, Subordinate Judges and Munsifs to be deemed Civil Courts.

15. Every District Judge, Additional Judge, Subordinate Judge and Munsif under this Act shall be deemed to be a Civil Court within the meaning of the Code of Civil Procedure and of this Act.

Power to fix sites of Courts.

16. The Local Government may fix, and, from time to time, alter the place or places at which any Court under this Act is to be held.

Vacation.

17. Subject to such orders as may from time to time be issued by the Governor General in Council, the High Court shall prepare a list of days to be observed in each year as close holidays in the Courts subordinate thereto.

Such list shall be published in the local official *Gazette*, and the said days shall be observed accordingly.

CHAPTER III.—*Ordinary Jurisdiction.*

Power to fix local limits of jurisdiction.

18. The Local Government shall fix, and may, from time to time, vary the local limits of the jurisdiction of any Civil Court under this Act:

Provided that where more than one Subordinate Judge is appointed to any District, and where more than one Munsif is appointed to any Munsifí, the Judge of the District Court may assign to each such Subordinate Judge or Munsif the local limits of his particular jurisdiction within such District or Munsifí, as the case may be.

The present local limits of the jurisdiction of every Civil Court (other than the High Court) shall be deemed to be fixed under this Act.

Extent of original jurisdiction of District Judge or Subordinate Judge.

19. The jurisdiction of a District Judge or Subordinate Judge extends, subject to the provisions in the Code of Civil Procedure, section six, to all original suits cognizable by the Civil Courts.

Extent of Munsif's jurisdiction.

20. The jurisdiction of a Munsif extends to all like suits in which the amount or value of the subject-matter in dispute does not exceed one thousand rupees.

Appeals from District Judge and Additional Judges.

21. Appeals from the decrees and orders of District Judges and Additional Judges shall, when such appeals are allowed by law, lie to the High Court.

Appeals from Subordinate Judges and Munsifs.

22. Appeals from the decrees and orders of Subordinate Judges and Munsifs shall, when such appeals are allowed by law, lie to the District Judge, except where the amount or value of the subject-matter in dispute exceeds five thousand rupees, in which case the appeal shall lie to the High Court:

Provided that the High Court may from time to time, with the previous sanction of the Local Government, order that all appeals from the decrees and orders of any Munsif shall be preferred to the Court of such Subordinate Judge as may be mentioned in the order, and such appeals shall thereupon be preferred accordingly.

Power to require witnesses or parties to be sworn

23. Every Court under this Act may require a witness or party to any suit or proceeding pending in such Court, to take such oath as is prescribed by the law for the time being in force.

Certain decisions to be according to Native law.

24. Where in any suit or proceeding it is necessary for any Court under this Act to decide any question regarding succession, inheritance, marriage or caste, or any religious usage or institution, the Muhammadan law in cases where the parties are Muhammadans, and the Hindú law in cases where the parties are Hindús, shall form the rule of decision, except in so far as such law has, by legislative enactment, been altered or abolished.

In cases not provided for by the former part of this section, or by any other law for the time being in force, the Court shall act according to justice, equity and good conscience.

Judges not to try suits in which they are interested.

25. No Munsif, Subordinate Judge, Additional Judge or District Judge shall try any suit in which he is a party or personally interested, or shall adjudicate upon any proceeding connected with, or arising out of, such suit.

No Subordinate Judge, Additional Judge or District Judge shall try any appeal against a decree or order passed by himself in another capacity.

When any such suit, proceeding or appeal comes before any such Munsif, Subordinate Judge, Additional Judge or District Judge, he shall forthwith transmit the whole record of the case to the Court to which he is immediately subordinate, with a report of the circumstances attending the reference.

The superior Court shall thereupon dispose of the case in the manner prescribed by the Code of Civil Procedure, section six.

Nothing in the last preceding clause of this section shall be deemed to affect the extraordinary original civil jurisdiction of the High Court.

CHAPTER IV.—*Special Jurisdiction.*

Power to refer to Subordinate Judges appeals from Munsifs.

26. Every District Judge may, from time to time, subject to the orders of the High Court, refer to any Subordinate Judge under his control any appeals pending before him from the decisions of Munsifs; and such Subordinate Judge shall hear and dispose of such appeals accordingly.

The District Judge may withdraw any appeals so referred and hear and dispose of appeals so withdrawn.

Power to transfer to Subordinate Judge or Munsif certain proceedings pending before District Judge.

27. The High Court may, from time to time by order, authorize any District Judge to transfer to a Subordinate Judge under his control appeals from orders of Munsifs preferred under the Code of Civil Procedure, sections thirty-six, seventy-six, eighty-five, ninety-four, one hundred and nineteen, two hundred and thirty-one and two hundred and fifty-seven, or under Act No. XXIII of 1861, section eleven.

The High Court may also, from time to time by order, authorize any District Judge to transfer to a Subordinate Judge or Munsif under the control of such District Judge any of the proceedings next hereinafter mentioned, or any class of such proceedings specified in such order, and then pending, or thereafter instituted, before such District Judge.

The proceedings referred to in the second clause of this section are the following (that is to say),—

(1). Proceedings under Bengal Regulation V 1799 *(to limit the Interference of the Zillah and City Courts of Dewanny Adawlut in the Execution of Wills and Administration to the Estates of Persons dying intestate)*.

(2). Proceedings under Act No. XL of 1858 *(for making better provision for the care of the persons and property of Minors in the Presidency of Fort William in Bengal)*, or Act No. IX of 1861 *(to amend the law relating to Minors)*.

(3). Claims to attached property under the Code of Civil Procedure, section two hundred and forty-six.

(4). Applications by judgment-debtors under section two-hundred-and-seventy-three or section two-hundred-and-eighty of the same Code.

(5). Applications to file awards under section three-hundred-and-twenty-seven of the same Code.

(6). Applications for permission to sue or appeal as a pauper.

(7). Applications for certificates under Act No. XXVII of 1860 *(for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons)*.

The District Judge may withdraw any proceedings so transferred and may either himself dispose of them, or, with the sanction of the High Court, transfer them to any other Subordinate Judge or Munsif under his control.

Disposal of proceedings so transferred.

28. Subject to the provisions of the last clause of section twenty-seven, all proceedings transferred under the second clause of the same section shall be disposed of by the Subordinate Judge or Munsif (as the case may be) according to the rules prescribed for the guidance of District Judges in like cases:

Provided that an appeal from the order of the Subordinate Judge or Munsif in such cases shall lie to the District Judge.

An appeal from his order thereon shall lie to the High Court if an appeal from the decision of the Judge in such proceedings is allowed by the law in force for the time being.

Power to invest Subordinate Judges with Small Cause jurisdiction.

29. The Local Government may invest, within such local limits as it from time to time appoints, any Subordinate Judge with the jurisdiction of a Judge of a Court of Small Causes for the trial of suits cognizable by such Courts, up to the amount of five hundred rupees, and any Munsif with similar jurisdiction up to the amount of fifty rupees; and may, whenever it thinks fit, withdraw such jurisdiction from the Subordinate Judge or Munsif so invested.

Amendment of Act XI of 1865.

30. Section fifty-one of Act No. XI of 1865 *(to consolidate and amend the law relating to Courts of Small Causes beyond the local limits of the Ordinary Original Civil jurisdiction of the High Courts of Judicature)*, shall be read as if for the words "Principal Sadr Amín," the words "Subordinate Judge" were substituted.

CHAPTER V.—*Misfeazance.*

Suspension or removal of District Judge or Additional Judge.

31. Any District Judge, Additional Judge, Subordinate Judge, or Munsif may, for any misconduct, be suspended or removed by the Local Government.

Suspension of Subordinate Judge.

32. The High Court may, whenever it sees urgent necessity for so doing, suspend any Subordinate Judge under its control.

Whenever the High Court exercises this power, it shall forthwith report to the Local Government the circumstances of the suspension, and the Local Government shall make such order thereon as it thinks fit.

Suspension of Munsifs by High Court.

33. The High Court may appoint a Commission for enquiring into the alleged misconduct of any Munsif.

On receiving the report of the result of any such enquiry, the High Court may, if it thinks fit, remove the Munsif from office, or suspend him, or reduce him to a lower grade.

The provisions of Act No. XXXVII of 1850 *(for regulating enquiries into the behaviour of public servants)*, shall apply to enquiries under this section, the powers conferred by that Act on the Government being exercised by the High Court.

The High Court may also, previous to the appointment of such Commission, suspend any Munsif pending the result of the enquiry.

The High Court may, without appointing any such Commission, remove or suspend any Munsif, or reduce him to a lower grade.

Suspension of Munsifs by District Judges.

34. Any District Judge may, whenever he sees urgent necessity for so doing, suspend from office any Munsif under his control.

Whenever a District Judge suspends from office any such Munsif, he shall forthwith send to the High Court a full report of the circumstances of the suspension, together with the evidence, if any, and the High Court shall make such order thereon as it thinks fit.

CHAPTER VI.—*Ministerial Officers.*

Appointment and removal of Ministerial Officers of District Courts.

35. The Judges of the District Courts shall appoint the Ministerial Officers of such Courts, and, subject only to the general control of the Local Government, the said Judges may remove or suspend such Officers or fine them in an amount not exceeding one month's salary.

Appointment and removal of Ministerial Officers of Subordinate Judges and Munsifs.

36. The Ministerial Officers of the Courts of Subordinate Judges and Munsifs shall be nominated and appointed by those Courts respectively, subject to the approval of the District Judge within whose jurisdiction such Courts are situate.

Power to punish such Officers.

Every such Court may, by order, remove or suspend from office, or fine in an amount not exceeding one month's salary, any of its Ministerial Officers who is guilty of any misconduct or neglect in the performance of the duties of his office. And the District Judge, subject only to the general control of the Local Government, may on appeal or otherwise reverse or modify every such order.

Nothing in this section or in section thirty-five shall exempt the offender from any penal or other consequences to which he may be liable under any other law in force for the time being.

Transfer of Ministerial Officers.

37. The Local Government may, at the instance of the District Judge, transfer from any Court in the territories subject to such Government, to any other Court in the same territories, all or any of the Ministerial Officers of such Judge or of any Subordinate Judge or Munsif under his control.

The District Judge may transfer all or any of the Ministerial Officers of any Court under his control to any other such Court.

Recovery of fines.

38. Any fine imposed under this Chapter shall, if the order imposing it so directs, be recovered by deduction from the offender's salary.

SCHEDULE.

PART I.—BENGAL REGULATIONS.

Number and year.	Title.	Extent of Repeal.
III, 1793.	A Regulation for extending and defining the jurisdiction of the Courts of Dewanny Adawlut, or Courts of Judicature for the trial of civil suits in the first instance, established in the several Zillahs, and in the cities of Patna, Dacca, and Moorshedabad.	So much as has not been repealed.
IV, 1793.	A Regulation for receiving, trying, and deciding suits or complaints declared cognizable in the Courts of Dewanny Adawlut established in the several Zillahs, and in the Cities of Patna, Dacca, and Moorshedabad.	Section fifteen.
VII, 1795.	A Regulation for establishing a Court of Dewanny Adawlut, or Court of Judicature for trying civil suits, in the first instance, at the City of Benares, and at Mirzapore, Ghazeepore, and Jaunpore, in the Province of Benares, and for defining the Jurisdiction and Powers of those Courts.	So much as has not been repealed.
VIII, 1795.	A Regulation for extending to the Province of Benares, with alterations and modifications, Regulation IV, 1793, entitled "A Regulation for receiving, trying, and deciding suits or complaints declared cognizable in the Courts of Dewanny Adawlut established in the several zillahs, and in the cities of Patna, Dacca, and Moorshedabad;" and for exempting the Rajah of Benares and the Baboos of his family, and certain Bankers, when defendants, from giving the security required from other defendants.	Section three.
II, 1803.	A Regulation for establishing and defining the Jurisdiction of the Courts of Adawlut, or Courts of Judicature, for the trial of civil suits in the first instance, in the Provinces ceded by the Nawab Vizier to the Honourable the English East India Company.	So much as has not been repealed.
III, 1803.	A Regulation for receiving, trying, and deciding suits or complaints, declared cognizable in the Courts of Adawlut established in the several zillahs in the Provinces ceded by the Nawab Vizier to the Honourable the English East India Company.	Section sixteen, clause one.

PART I,—*continued.*

Number and year.	Title.	Extent of Repeal.
VIII, 1805.	A Regulation for extending to the conquered Provinces situated within the Doomb and on the right bank of the River Jumna, and to the Territory ceded to the Honourable the English East India Company in Bundlecund by the Peishwa, such of the Laws and Regulations established for the internal Government of the Provinces ceded by the Nawab Vizier to the Honourable the English East India Company, as have not been already extended to those Territories, and for revising and amending certain parts of the said Laws and Regulations.	Section six and so much of section seven as extends Regulation III. 1803, section sixteen, clause one.
VII, 1832.	A Regulation for modifying certain of the Provisions of Regulation V. 1831, and for providing Supplementary Rules to that Enactment.	So much as has not been repealed.
VIII, 1833.	A Regulation for the occasional appointment of Additional Judges of the Zillah and City Courts.	The whole.

PART II.—ACTS.

Number and year.	Title.	Extent of Repeal.
IX of 1844 ...	An Act for authorizing the institution of suits in the Courts of Principal Sudder Ameens and Sudder Ameens.	Section three so far as it applies to the Bengal Presidency.
L of 1860 ...	An Act to amend the law relating to vacations in the Civil Courts within the Presidency of Fort William in Bengal.	The whole.
XVI of 1868...	An Act to consolidate and amend the law relating to Principal Sadr Amins, Sadr Amins, and Munsifs in Bengal, and for other purposes.	The whole.
II of 1870 .	An Act to provide for the appointment of Additional Subordinate Judges and Munsifs in the Presidency of Fort William.	The whole.

WHITLEY STOKES,

Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, FEBRUARY 25, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 19.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th February 1871, and was referred to a Select Committee with instructions to make their report thereon in a month :—

No. 5 OF 1871.

A Bill for the further amendment of the Consolidated Customs Act.

Preamble.

FOR the further amendment of the Consolidated Customs Act (No. VI of 1863); It is hereby enacted as follows :—

Amendment of Act VI of 1863, section 23.

1. Section twenty-three of the said Act shall be read as if after the word "exportation" the following words were inserted (that is to say) "by sea or by land, or both by sea and by land."

Warrant to be given every time goods are warehoused.

2. As often as any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Form of warrant.

Such warrant shall be in the form in the schedule to this Act annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

3. For section one hundred and thirty-seven of the said Act the following section shall be substituted :—

Amount of drawback allowable on re-export.

"CXXXVII. Upon the re-export by Sea to any Foreign Port or place, of any goods, except Salt or Opium, capable of being easily identified, imported by Sea into British India from any Foreign Port or place, and upon which Duties of Customs have been paid on importation, three-fourths of such Duty shall be repaid as Drawback, and one-fourth shall be retained as reserved Duty :

Conditions for grant of drawback.

Provided that, in every such case, the goods be identified to the satisfaction of the Officer in charge of the Custom House, and that the re-export be made within two years from the date of importation, as shown by the Custom House Register, or within such extended term as the Chief Customs Authority of the Presidency or place, on sufficient cause for such extension being shown, in any case determines.

The Governor General in Council may from time to time, by notification in the *Gazette of India*, declare what goods shall for the purpose of this section be deemed to be capable of being easily identified.

No repayment shall be made under this section on account of any article entered in the Export Manifest of the vessel as ship's stores.

Articles on which, though they be not country articles, an Export Duty is chargeable by law, shall not, on re-exportation, be entitled to claim exemption from such Export Duty by reason of their having paid Duty on importation.

But the said Chief Customs Authority may in any such case direct that no reservation of any part of the Import Duty be made on the re-exportation of such articles."

4. This Act shall be read with and taken as part of the Consolidated Customs Act.

Act to be read with Act VI of 1863.

SCHEDULE.

FORM OF BONDED WAREHOUSE WARRANT.

(*See section* 2.)

I do hereby certify that have deposited in the Warehouse of the undermentioned goods which goods, the engage on demand, after payment of rent and incidental charges and Government Dues or Customs chargeable thereon, to deliver to the said or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to make three amendments in the Consolidated Customs Act VI of 1863.

Section 23 of that Act authorises the Government of India to prohibit the exportation or importation of any particular class of goods. To prevent a doubt which has been raised as to the extent of the power thus conferred, the Bill introduces words 'by sea or by land, or both by sea and by land.'

A new section provides that, when goods are warehoused, a warrant shall be delivered to the person lodging the goods, and that such warrant shall be transferable by endorsement. This is now the law as regards the Bengal Bonded Warehouse. The change has been suggested by the Government of Bombay.

Another section, intended to replace section 137 of Act VI of 1863, provides that the goods on which drawback was allowed shall be easily identifiable; that the Governor General in Council may determine what such goods shall be deemed to be, and that three-fourths (instead of seven-eighths) shall be the amount of drawback, (one-fourth instead of one-fifth) being retained as reserved duty.

R. TEMPLE.

The 8th February 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th February 1871, and was referred to a Select Committee with instructions to make their report thereon in a month:—

No. 6 OF 1871.

A Bill to relieve from Incumbrances the Estates of Taluqdárs in Broach.

WHEREAS the majority of the Taluqdárs in Broach are in debt, and their immoveable property is subject to mortgages, charges and liens; and whereas it is expedient to provide for their relief in manner hereinafter appearing; It is hereby enacted as follows:—

Preamble.

I.—PRELIMINARY.

1. This Act may be called "The Broach Taluqdárs' Relief Act."

Short title.

2. In this Act—

Interpretation-clause.

'taluqdár' means a person mentioned in the schedule hereto annexed, and

'heir' means the person for the time being entitled as heir to a taluqdár.

II.—VESTING ORDER.

3. Whenever, within twelve months after the passing of this Act, any taluqdár,

or (when such taluqdár is an infant, or of unsound mind, or an idiot) his guardian, committee, or other legal curator,

or the person who would be heir to such taluqdár if he died intestate,

or (when such person is an infant, or of unsound mind, or an idiot) his guardian, committee, or other legal curator,

applies in writing to the Governor of Bombay in Council, stating that the taluqdár is subject to, or that his immoveable property is charged with, debts or liabilities other than debts due, or liabilities incurred, to Government, and requesting that the provisions of this Act be applied to his case,

the Governor of Bombay in Council, may by order published in the Bombay Government Gazette, appoint an officer (hereinafter called the Manager), and vest in him the management of the immoveable property of or to which the taluqdár is then possessed or entitled in his own right, or which he is entitled to redeem, or which may be acquired by or devolve on the taluqdár or his heir during the continuance of such management.

Power to vest management of taluqdár's property in an officer appointed by Local Government.

4. On such publication, the following consequences shall ensue:—

Effect of order.

first, all proceedings in respect to such debts or liabilities which may then be pending in any Civil Court in British India, shall be barred; and all processes, executions and attachments for or in respect of such debts and liabilities shall become null and void;

Bar of suits against taluqdár.

secondly, so long as such management continues, the taluqdár and his heir shall not be liable to arrest for or in respect of the debts and liabilities to which the taluqdár was immediately before the said publication subject, or with which his immoveable property or any part thereof was then charged, other than debts due, or liabilities incurred, to Government;

Taluqdár freed from arrest,

nor shall their moveable property be liable to attachment or sale, under process of any Civil Court in British India, for or in respect of such debts and liabilities other than as aforesaid; and

and his moveable property from attachment for prior debts.

thirdly, so long as such management continues, *(a)* the taluqdár and his heir shall be incompetent to mortgage, charge, lease or alienate their immoveable property or any part thereof, or to grant valid receipts for the rents and profits arising or accruing therefrom;

Cessation of his power to alienate.

and *(b)* such property shall be exempt from attachment or sale under such process as aforesaid, except for or in respect of debts due, or liabilities incurred, to Government.

Immoveable property freed from attachment.

III.—DUTIES OF MANAGER.

Manager to receive rents and profits,

5. The Manager shall, during his management of the said property, receive and recover all rents and profits due, in respect thereof; and shall, upon receiving such rents and profits, give receipts for the same.

From the sums so received, he shall pay—

and pay therefrom the Government demand,

first, the Government revenue, and all debts or liabilities for the time being due or incurred to Government in respect of the said property:

an annual sum for maintenance of the taluqdár and his heir,

secondly, such annual sum as appears to the Governor of Bombay in Council requisite for the maintenance of the taluqdár, his heir and their families:

costs of repairs and improvements,

thirdly, the costs of such repairs and improvements of the property as appear necessary to the Manager and are approved by the Governor of Bombay in Council,

costs of management,

and the residue shall be applied in discharge of the costs of the management, and in settlement of such debts and liabilities of the taluqdár and his heir and their immoveable property, as may be established under the provisions hereinafter contained.

and the debts and liabilities.

IV.—SETTLEMENT OF DEBTS.

Notice to claimants against taluqdár.

6. On the publication of the order vesting in him the management of the said property, the Manager shall publish in the Bombay Government Gazette a notice in English and Gujaráthí, calling upon all persons having claims against the taluqdár or his immoveable property to notify the same in writing to such Manager within three months from the date of the publication.

Copies of notice to be exhibited.

He shall also cause copies of such notice to be exhibited at the Mámlatdárs' Kachahrís in the District or Districts in which the said property lies and at such other places as the Manager thinks fit.

Claim to contain full particulars.

7. Every such claimant shall, along with his claim, present full particulars thereof.

Documents to be given up.

Every document on which the claimant founds his claim, or on which he relies in support thereof, shall be delivered to the Manager along with the claim.

Entries in books.

If the document be an entry in any book, the claimant shall produce the book to the Manager, together with a copy of the entry on which he relies. The Manager shall mark the book for the purpose of identification, and, after examining and comparing the copy with the original, shall return the book to the claimant.

Exclusion of documents not produced.

If any document in the possession or under the control of the claimant is not delivered or produced by him to the Manager along with the claim, the Manager may refuse to receive such document in evidence on the claimant's behalf at the investigation of the case.

Debt or liability not duly notified, to be barred.

8. Every debt or liability (other than debts due, or liabilities incurred, to Government) to which the taluqdár is subject, or with which his immoveable property or any part thereof is charged, and which is not duly notified to the Manager within the time and in manner hereinbefore mentioned, shall be barred:

Provision for admission of claim within further period of nine months.

Provided that, when proof is made to the Manager that the claimant was unable to comply with the provisions of sections six and seven, the Manager may admit such claim within the further period of nine months from the expiration of the said period of three months.

Determination of debts and liabilities.

9. The Manager shall, in accordance with the rules to be made under this Act, determine the amount of the debts and liabilities due to the several creditors of the taluqdár and persons holding mortgages, charges or liens on the said property or any part thereof.

Appeal.

10. An appeal against any refusal, admission or determination under sections seven, eight or nine shall lie, if preferred within six weeks from the date of such determination, to the Commissioner of Division to whom the Manager is subordinate, and the decision of such Commissioner, or of the Manager if no such appeal has been so preferred, shall be final.

Scheme for settlement of debts and liabilities.

11. When the total amount of such debts and liabilities has been finally determined, the Manager shall prepare and submit to the Governor of Bombay in Council, a schedule of such debts and liabilities, and a scheme for the settlement thereof; and such scheme, when approved by the Governor of Bombay in Council, shall be carried into effect.

Power to return scheme for revision.

Until such approval is given, the Governor of Bombay in Council may, as often as he thinks fit, send back such scheme to the Manager for revision, and direct him to make such further enquiry as may be requisite for the proper preparation of the scheme.

Restoration of taluqdár to his property.

12. When all such debts and liabilities have been discharged,

or if, within six months after the publication of the order mentioned in section three, the Governor of Bombay in Council thinks that the provisions of this Act should not continue to apply to the case of the taluqdár or his heir,

the taluqdár or his heir shall be restored to the possession and enjoyment of his immoveable property, or of such part thereof as has not been sold by the Manager under the power contained in section nineteen, but subject to the leases and mortgages (if any) granted and made by the Manager under the powers hereinafter contained.

Revival of barred proceedings and debts.

Where the taluqdár or his heir is so restored under the circumstances mentioned in the second clause of this section, the proceedings, processes, executions and attachments mentioned in section three (so far as they relate to debts and liabilities not settled by the Manager), and the debts and liabilities barred by section eight, shall be revived, and any mortgagee dispossessed under section seventeen shall be reinstated unless his claim under the mortgage has been satisfied;

and in calculating the periods of limitation applicable to such revived proceedings and to suits to recover and enforce such revived debts and liabilities, the time intervening between such restoration and the publication of the order mentioned in section three shall be excluded.

V.—POWERS OF MANAGER.

Power to call for further particulars.

13. The Manager may, from time to time, call for further and more detailed particulars of any claim preferred before him under this Act, and may at his discretion refuse to proceed with the investigation of the claim until such particulars are supplied.

Power to summon witnesses and compel production of documents.

14. For the purposes of this Act, the Manager may summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents by the same means, and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure.

Power to administer oaths.

15. The Manager may administer an oath in such form as he thinks fit to any person examined before him touching the matters to be enquired into under this Act.

Investigation to be deemed a judicial proceeding.

16. Every investigation conducted by the Manager with reference to any claim preferred before him under this Act, or to any matter connected with any such claim, shall be taken to be a judicial proceeding within the meaning of the Indian Penal Code.

Statements of persons examined, to be evidence.

And every statement made by any person examined by or before the Manager with reference to such investigation, whether upon oath or otherwise, shall be taken to be evidence within the meaning of the same Code.

Manager to have powers of a taluqdár.

17. The Manager shall have, for the purpose of realizing and recovering the rents and profits of the said immoveable property, the same powers as the taluqdár would have had for such purpose if this Act had not been passed.

Power to remove mortgagee in possession.

And if such property, or any part thereof, be in the possession of any mortgagee, the Manager may apply to the Court of the District Judge within whose jurisdiction the property is situate, and such Court shall cause the same to be delivered to the Manager as if a decree therefor had been made in his favour; but without prejudice to the mortgagee preferring his claim under the provisions hereinbefore contained.

Power to lease.

18. Subject to the rules made under section twenty, the Manager shall have power to demise all or any part of the said property, for any term of years not exceeding twenty years absolute, to take effect in possession, in consideration of any fine or fines, or without fine, and reserving such rents and under such conditions as may be agreed upon.

Power to raise money by mortgage or sale.

19. The Manager, with the previous assent of the Governor of Bombay in Council, shall have power to raise any money which may be required for the settlement of the debts and liabilities (other than as aforesaid) to which the taluqdár is subject, or with which his immoveable property or any part thereof is charged,

by demising by way of mortgage the whole or any part of such property for a term not exceeding twenty years from the said publication,

or by selling, with the previous consent of the taluqdár and of the person (being of full age) who would be his heir if he died intestate, by public auction or by private contract, and upon such terms as the Manager thinks fit, such portion of the same property as may appear expedient.

And no mortgagee advancing money upon any mortgage made under this section, shall be bound to see that such money is wanted or that no more than is wanted is raised.

Manager's receipts.

And the receipt of the Manager for any monies paid to him upon any mortgage or sale made under this section, or for any rents or profits received by him under section five, shall discharge the person paying the same therefrom and from being concerned to see to the application thereof.

The power to mortgage conferred by this section shall not be exercisable until six months have elapsed from the publication of the order mentioned in section three.

VI.—MISCELLANEOUS.

Power to make rules.

20. The Governor of Bombay in Council may, from time to time, make rules consistent with this Act in all matters connected with its enforcement.

Such rules, when published in the Bombay Government Gazette, shall have the force of law.

Power to appoint new Managers.

21. Whenever the Governor of Bombay in Council thinks fit, he may appoint any officer to be a Manager in the stead of any Manager appointed under this Act; and thereupon the management then vested under this Act in the former Manager shall become vested in the new Manager.

Every such new Manager shall have the same powers as if he had been originally appointed.

Managers to be public servants.

22. Every Manager appointed under this Act shall be deemed a public servant within the meaning of the Indian Penal Code.

Bar of suits.

23. No suit or other proceeding shall be maintained against any person in respect of anything done by him *bonâ fide* pursuant to this Act.

Petitions, &c., under Act exempt from Court fees.

24. No petition, application, memorandum of appeal or other proceeding under this Act, shall be chargeable under the Court Fees Act, 1870.

Saving of jurisdiction of Courts in Broach in respect of certain suits.

25. Nothing in this Act precludes the Courts of Broach, having jurisdiction in suits relating to the succession to or rights of persons claiming maintenance from any immoveable property brought under the operation of this Act, from entertaining and disposing of such suits; but to all such suits the Manager of such property shall be made a party.

Amendment of Bombay Act VI of 1862.

26. And whereas doubts have been raised as to the validity of Bombay Act No. VI of 1862 *(for the amelioration of the condition of Talookdars in the Ahmedabad Collectorate, and for their relief from debt)* so far as it purports to affect the High Court of Judicature at Bombay, for the purpose of precluding such doubts, it is hereby further enacted that the expression 'Civil Court,' wherever it occurs in the said Act, shall be deemed to include and to have included the said High Court.

SCHEDULE.

(See Section 2.)

The Thákur of Ahmód.
The Thákur of Saród.
The Thákur of Kerwára.
The Thákur of Delfej.
The Thákur of Janiádra.

STATEMENT OF OBJECTS AND REASONS.

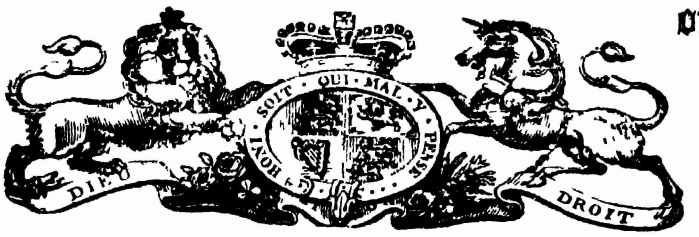
Five out of the six Taluqdárs of Broach are heavily indebted, and the object of this Bill, which has been prepared at the desire of the Bombay Government, is to provide means for relieving them from their liabilities. The Bill is in substance the same as the measure passed in 1862 by the Bombay Legislature for the relief of the Ahmedabad Taluqdárs. In form it closely resembles the Oudh Taluqdárs' Act (XXIV of 1870). The opportunity has been taken of confirming the Ahmedábád Act so far as it purports to affect the High Court of Bombay.

F. S. CHAPMAN.

The 7th February 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

No. 8 of 1871.



SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, FEBRUARY 25, 1871.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or ten Rupees eight annas if sent by Post.*

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

ACCOUNT OF THE FAMINE IN RAJPOOTANA, INCLUDING AJMERE AND MHAIRWARRA.

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No. 1735 G, dated Camp Ulwur, the 9th December 1870.

From—COLONEL J. CHEAP BROOKE, *Offg. Agent, Govr. Genl., in Rajpootana,*

To—*The Secretary to the Government of India,* FOREIGN DEPT.

Agreeably to instructions contained in your No. 1518 G, dated 19th August 1870, I have the honor to forward a report regarding the progress and results of the late famine in Rajpootana, including Ajmere and Mhairwarra.

CHAPTER I.

Physical description of the country and account of previous famines.

Physical description of Rajpootana.

2. Rajpootana is divided by the Aravalli range, in a line running north-north-east and south-south-west, into two parts. Two-fifths of the country lies to the south-east of the range, and three-fifths to the north-west of it. The south-western end of the Aravalli culminates at Mount Aboo, which is an isolated hill, a few miles west of the main range. The latter, between Ajmere and Oodeypore, supports to the east the elevated table-land of Meywar; the southern verge of which, running east and west, joins the Malwa plateau near Neemuch. The slopes to the south of the Meywar plateau, and to the west of the Malwa plateau, are abrupt and broken towards the Myhee river. To the north the slope of the level plateau is gradual towards the Bunass and its tributaries, which flow into the Chumbul. Between these two rivers the country is very rugged and rocky.

3. To the west of the Aravalli, the only stream of any consequence is the Loony river, which flows into the Runn of Cutch, and in good seasons, few and far between, overflows its banks for a distance of four or five miles, on either side, leaving a rich alluvium, which yields large wheat and barley crops in the rubbee harvest.

4. The terai below the western face of the Aravalli is much lower than the plain above, and that portion enclosed by the branches of the Loony is very rich and fertile. The Aravalli with the Meywar table-land above, sloping gently to the North-Western Provinces, and the Loony below, bears a miniature resemblance to the Himalayas, supporting the table-land of Thibet above, with the Punjab and the Indus below; and a glance at a good map will show the remarkable similarity between the Indus and its tributaries and the Loony and its branches.

The desert tracts.

5. Excluding the fertile portion of Marwar enclosed within the branches of the Loony, nearly the whole country to the north-west of this river, comprising the western portion of Marwar, the States of Bickaneer and Jeysulmere and Shekawattee, and covering an area of about 65,000 square miles, is a vast sandy semi-desert. As we recede westward from the Aravalli, the distance of water from the surface increases, till in Jeysulmere and Bickaneer it is at a depth of 3 to 500 feet. Irrigation from wells is of course impossible (well irrigation not being profitable at a greater depth than 75 feet), and the population have to depend, for their supply of grain, entirely on the produce of the crops sown in the rainy season, which in this part of the world is very uncertain.

6. The rain sinks into sandy soils, and does not flow off the surface, so that a very small rain-fall suffices for the crops. When the rainy season commences the sand-hills are ploughed by camels, and the seed planted very deep in the ground. After it has sprouted, a few showers at long intervals bring it to maturity; and as the light-built desert camels walk quickly, each householder is able to put a large extent of ground under crop. The produce in a favorable season is much more than is necessary for the wants of the population, whilst unfortunately the means of storing the grain are difficult to be got, as burnt earthen vessels for the purpose have to be brought from long

distances. The surplus produce is therefore frequently left on the ground to be eaten by cattle. The kurbee or bajra stalks, which make excellent fodder for cattle, are little heeded in good years, when rich grass is plentiful. Generally speaking, neither the kurbee nor grass are cut or stacked as a stand-by against bad seasons.

7. Bajra (*penicillaria spicata*) and mote are the only crops which are grown in the desert. The former is planted as early as possible, even in May, should any rain fall in that month; the latter in August. The former takes three months, the latter six weeks, to ripen. Besides these cereals, large quantities of melons spring up, of which the Bickaneer melon is famous. The melons supply food for a considerable portion of the year, and, when abundant, are allowed to be plucked by any passer-by, and even the cattle are fed on them. The seeds are dried and ground, and mixed with flour for food.

Cattle of the desert.

8. The great wealth of the desert lands of Marwar and Bickaneer consists in the vast herds of camels, horned cattle and sheep, which roam over these sandy wastes, and thrive admirably in the dry bracing climate. The camels and horned cattle are bred in such numbers that they supply the neighbouring provinces. What are called Guzerat cattle and sold as such are in reality Marwar cattle of the celebrated Nagore breed. Single households possess hundreds of these cattle, and some large dealers several thousands. The grass in the desert is of an exceedingly nutritious description. The cattle are almost wild and in excellent condition, but, when taken out of the country, languish and get thin, unless supplied with grain and condiments to make up for the loss of the rich grasses on which they have been accustomed to feed. In Marwar alone, before the famine, there were at the very least 2,250,000 heads of horned cattle; including Mullanee, the number may be stated at 3,000,000. The produce is yearly sold at the great fairs of Pokur, Tilwarra, &c. Large pairs of bullocks fetch from Rs. 150 to 400 per pair, and smaller ones Rs. 40 to 80 per pair. Ghee is exported to Scinde and Guzerat, and supplies the bazars of Ahmedabad and Baroda.

9. The camels in Bickaneer, Jeysulmere, and Marwar are also kept for the sale of their produce. The Bickaneer camel is the finest, handsomest, and swiftest in India. The Marwar camel is the most enduring, but not equal to the Bickaneer in speed. The Jeysulmere camel is a dark, small, ugly camel, but very docile, and the easiest of any in its paces.

10. The sheep of Marwar and Bickaneer are exported largely to our Military Stations, and great numbers are transported for the supply of the Bombay market.

Wealth of the desert tracts.

11. Thus, it will be seen that the wealth of these desert lands is considerable, though they are in appearance barren. The partners in the great Marwaree banking firms, who trade and speculate at Calcutta and Bombay, have their homes at the capitals of the Desert States, and enrich the country by the wealth they bring and the charity they bestow. The ryots of the desert have not many wants, nor the means of gratifying those which they have, and as their cattle are a great source of profit, they are well-to-do in the world, and accumulate wealth rapidly, which they partly bury and partly display on the persons of their wives. When, therefore, the country has been at peace for any length of time, and the rain crops have yielded harvests above the average, the balance of trade is in favor of the desert lands, and the currency (the Bijjey Suhae Rupee) is at a premium of 3 or 4 per cent. when compared with the British Rupee.

States in which the famine was partial.

12. The desert tract is usually the first to suffer from a scanty rain-fall, but in the present calamity Jeysulmere escaped famine. It had heavy rains in July like the rest of Rajpootana, but received, in addition, rain from the thunder clouds which passed over the country in September, and which discharged their

precious showers nowhere else. The grass and rain crops were consequently abundant, and thus Jeysulmere, usually so inhospitable a land, was a refuge for thousands from Marwar.

13. The country to the south-east of the Aravalli approaches in character and productions to our own provinces. The hilly tracts of Meywar and the petty States of Doongurpore and Banswarra, which are below and to the south of the Meywar table-land, were only partly affected by the famine. The principal produce in these districts is Indian corn, and oil-seeds in the khureef, and gram, barley, and wheat in the rubbee. On the plateau of the table-land near Neemuch is the petty State of Pertabgurh, adjoining Malwa, which escaped severe famine, as did the neighbouring portions of Meywar. The principal crops in this direction are jowar in the khureef, and opium, wheat, and the "al" dye in the rubbee.

In the extreme south-eastern corner of Rajpootana and to the east of the Chumbul river lies the small State of Jhallawar, where the staple produce is opium. Jhallawar suffered less than the country further north, and Kotah, another State on the eastern side of the Chumbul, was also fortunate. Kotah is a grain-producing country, in which artificial irrigation scarcely exists. There are consequently no opium or cotton-fields, but the soil being black mould resting on traps is retentive of moisture. Large quantities of unirrigated wheat and grain are reared in the rubbee and jowar in the khureef. Though the rainy season failed and gave only two-thirds of the usual khureef harvest, yet rain fell in October in the eastern pergunnahs, and the rubbee harvest was good, being only 15 per cent. below average, whilst prices were more than double the usual rates.

Central Rajpootana included in famine area.

14. The plateau of Meywar, which joins that of Malwa, consists of extensive plains, which are fertile when irrigated, but otherwise present a dry barren appearance. The villagers are almost everywhere supplied with fine artificial tanks behind the bunds, and in the dry beds of which, and wherever wells are sunk, are grown extensive crops of wheat, and here and there cotton, opium, and sugar-cane. Everywhere else the plains are cattle runs, or barren wastes. Towards the north the country becomes more sandy as it approaches Ajmere, and hilly and rocky towards Boondi and the Chumbul. To the east of Ajmere, including Kishengurh, the southern half of Jeypore, Tonk, and Ulwur, as far as Bhurtpore, and the North-Western Provinces, the hills and castled crags, scattered about, lend their picturesque outlines to the landscape. The soil below is light and fertile. Water is near the surface, and the country is capable of producing rich crops of wheat, barley, cotton, jowar, bajra, opium, and sugar-cane. The cultivation in the greater portion of this tract is susceptible, from its extreme fertility, of immense extension. Bordering this country to the south-east are the States of Kerowlee and Dholepore on the banks of the Chumbul, a land much intersected by rocky hills and ravines, among which there is not much space for cultivation.

Rain-fall in Rajpootana.

15. In so extensive a tract as Rajpootana, not only are the features of the country very diversified, but the climate and amount of rain-fall is various. Towards the borders of Rajpootana the seasons partake of the character of those in the neighbouring territories. Along the north-eastern frontier, the climate of the States of Bhurtpore, Ulwur, and part of Jeypore assimilates to that of the North-Western Provinces; to the south-west, in Kotah, Boondi, and Jhallawar, that of Central India is experienced. In the southern corner, including Pertabgurh, Banswarra, Doongurpore, and the hilly tracts of Meywar, the south-western monsoon of the Malabar Coast is attracted by heavy forests; whilst along the south-western border, and the north-western, including the deserts of Marwar, Jeysulmere, and Bickaneer, the character of the Scinde climate predominates, and this country, like Egypt, is seldom blessed with rain.

16. The early rainy season commences generally between the middle of June and the beginning of July, accompanied by thunder-storms from the east. If the eastern monsoon is not in great force, these storms do not extend to the country west of the Aravalli, or even to Ajmere; and no agricultural operations are possible till the regular rains set in in the middle of July. Meanwhile the south-western monsoon will have commenced early in June at Bombay, and about the middle of June at Surat, sweeping in force up the vallies of the Nerbudda and Myhee rivers, refreshing Malwa with heavy showers, crossing the table-land at Neemuch, and giving copious supplies to Jhallawar and Kotah, and the countries along the course of and south of the Chumbul river.

17. It will be observed that in the configuration of the Continent of India, the coast line bends to the westward from the Gulf of Cambay. The monsoon clouds which strike Kattywar and Cutch are deprived of a great deal of their moisture by the influence of the high ranges of hills in those countries; much of the remainder is deposited on Aboo and the slopes of the Aravalli, leaving little for Mhairwarra, where the hills are lower. Scinde receives only the monsoon wind which has been desiccated in passing over the southern part of Arabia and Beloochistan. Hence, as we travel westward from the Aravallies, we find the monsoon clouds lighter and lighter till we reach the generally rainless land of Scinde.

18. From the middle of July to the middle or end of August the regular rains set in, sometimes coming from the east and sometimes from the west, according as the one or the other monsoon is in the ascendant. Only the heaviest storms get as far as Jodhpore and the desert; and as these occur towards the latter end of August, heavy rain seldom falls in that part of Rajpootana before that month. The rainy season breaks up over all Rajpootana early in September, by showers accompanied by thunder-storms from the east and north-east, which very frequently do not reach the desert.

19. In the central portion of the country lies Ajmere and Mhairwarra, Kishengurh, Tonk, and the neighbouring portions of Meywar and Jeypore. These countries receive but variable monsoons. If the eastern monsoon, which sweeps up from the Bay of Bengal along the valley of the Ganges, is in force, they are copiously supplied from that source; but if, on the other hand, the south-western monsoon prevails, they have cloudy weather and a little rain when the wind is southerly, but only very light rain if it has a tendency to come from the west. The rain-falls are very uncertain and irregular in these districts. Sometimes when both monsoons are in force, they have a larger fall than the districts to the east, and at other times very much less.

20. Marwar to the west is still more unfortunate. The eastern monsoon must be in great force to reach this distant province, especially as it dies off before it arrives at Scinde, and the south-western monsoon must come to it over the same dry land. Jeysulmere and Bickaneer suffer equally in the same way. As we go from east to west, therefore, we go from a land enjoying a plentiful and equal rain-fall to one with an uncertain one, and finally to one in which hardly any rain falls.

Registers of rain-fall at stations in Rajpootana.

21. The registers of rain in Rajpootana have been very irregularly kept, and hardly at any place was a meteorological register in existence before the mutiny. The number of years on which we are obliged to base our calculations therefore is not sufficient for a correct average; but they enable us to show the peculiarities of the climate. Commencing at the east with those countries which depend on the eastern rains of the Bay of Bengal, we have Bhurtpore, the records for which extend only over four years. The Bhurtpore rain-fall was for—

A. D.	1866	20·08
„	1867	27·14
„	1868	10·44
„	1869	18·29

leaving out A. D. 1868, which, being an exceptionally bad year, should be excluded from so small a number of years in striking an average, we find the average rain-fall to be 21·83 inches.

22. Further west at Jeypore, we have the registers of only two years, so that any average struck is worth nothing. During 1868 and 1869 the fall was much the same as at Bhurtpore.

23. We next arrive at Ajmere and Nusseerabad. At Ajmere the average rain-fall for ten years was 25·28, and at Nusseerabad for three years, it was 22·52:—

Ajmere rain-fall for	1860	17·30
Ditto	1861	25·50
Ditto	1862	43·40
Ditto	1863	44·90
Ditto	1864	20·50
Ditto	1865	18·15
Ditto	1866	21·95
Ditto	1867	27·41
Ditto	1868	9·43
Ditto	1869	23·92
	Average	25·28
Nusseerabad rain-fall, A. D.	1868	23·83
Ditto	1867	23·23
Ditto	1868	10·41
Ditto	1869	20·52
	Excluding 1868, average	22·52

In Marwar, the country west of Ajmere, there are no records. The late Lieutenant-Colonel Malcolm, who was at Jodhpore for many years, considered the average fall at about 4 to 5 inches, and my experience would not place it much higher. During the present year, which is not a very unfavorable one, about that amount has been measured.

24. The stations to the west of the Aravalli that are affected by the south-western monsoon are Aboo, Deesa, and Erinpoora, and to the east of the range, Kherwarra, Neemuch, and Deolee. The average rain-fall at Aboo for ten years is 66·68 inches; but Aboo being an elevated hill, the fall there is exceptional. Deesa and Erinpoora, both stations on the plains and only 90 miles from each other (the former bearing from the latter S. W., or the direction from which the rain comes), have, respectively, 22·40 inches and 13 inches, thus showing how rapidly the monsoon is deprived of its rain, and what small density the clouds possess, the further they are from the coast. The rain-fall at these stations is as follows:—

	Aboo.	Deesa.	Erinpoora.
1860	56·	.....	.....
1861	44·90	.....	.....
1862	123·02	.....	.....
1863	98·66	28·98	.....
1864	51·90	27·72	.....
1865	54·59	20·29	14·56
1866	75·41	15·68	13·06
1867	51·41	17·30	12·65
1868	23·52	16·57	5·42
1869	89·38	30·26	19·18
Average	66·68	22·40	12·97

25. The rain-fall at the stations on the east of the Aravalli is—

	Kherwarra.	Neemuch.	Drolee.
1862	.....	45·92	93·66
1863	.....	36·77	19·45
1864	.....	48·56	25·30
1865	.....	29·90	...
1866	.....	31·13	42·20
1867	.....	33·82	23·23
1868	.....	16·72	28·17
1869	32·473	32·56	33·23
Average ...	32·473	34·42	37·89

Though this, as has been mentioned before, is not a complete register, yet it shows how much greater is the rain-fall in the stations which are under the full influence of the south-west monsoon, than in those to the west where it is diminishing.

Irregularity in rain-fall.

26. But if we analyze the period within which the rain has fallen in those years in which there has been an average, or very nearly an average fall, we shall find that in many cases the rain has been so unequally distributed over the season that a bad harvest was almost as certain as if there had been a scarcity of rain. Thus, at Ajmere, if we take the years 1865 and 1866, we shall observe great differences in the amount of rain-fall during the months of June, July, August, and September in each year :—

	1865.	1866.
June	.....	·70
July	3·20	3·70
August	9·38	16·80
September	5·26	·50
Total ...	17·84	21·70

In 1865, the supply, though limited, was spread over three months, which enabled the crops to ripen, and gave a good harvest; whilst in 1866, almost the whole fell in the month of August, and the season was not so good, so that a statement of the total rain-fall alone is not sufficient to enable us to judge of the season. A heavy fall is often wasted.

27. Notwithstanding these irregularities for a long series of years, the seasons had been sufficiently propitious over the whole of Rajpootana, so that the present generation had little remembrance of severe scarcity and none of famine. They had no conception from former experience of the terrible distress with which they were about to be visited.

Extent of famine area.

28. The area of Rajpootana is estimated at 120,000 square miles. The portions which were not severely afflicted by the famine (though nearly all suffered from extreme scarcity) were Jeysulmere, 6,000 square miles; hilly tracts of Meywar, 3,000; Doongurpore, Banswarra and Pertabgurh, 3,000; Kotah, 3,000; Jhallawar, 1,500; and Bhurtpore, 2,000; total 18,500 square miles, leaving upwards of 100,000 square miles, where the calamity fell with frightful severity. The focus of intensity was Marwar, Mullanee, and Bickaneer, covering a space of 50,000 square miles, and from this it gradually diminished towards the east. But though the west was the focus of intensity and of want, the great emigration removed the

appearance of distress to Ajmere and the countries to the east, to which the population emigrated in search of water and food.

Effect of the Sambhur Lake in the economic supply of food.

29. It will be proper here to mention the salt lakes of Rajpootana, which play a most important part in the economic supply of food to the country. North of Ajmere occurs a depression in the Aravalli, the dividing ridge of Rajpootana. The country is also gradually depressed for a distance of 30 or 40 miles on either side, and forms a hollow, where a lake 30 miles long has been formed. This great basin must have been left filled with salt water by the receding waves in some former geological era, when Rajpootana was upheaved from the sea. As the mass of water diminished by evaporation, the clayey bed became saturated with salt. The waters of each rainy season flowing into the lake dissolve a portion of the brine, which crystallizes again in the hot weather. The vast quantities of salt yearly manufactured are exported partly to Bhowanee, Delhi, Agra, and the North-Western Provinces, and partly to Gwalior, Bundlecund, and the Central Provinces. Two other depressions of the same kind exist, one in the north of Marwar at Deedwanah, and the other in the south at Puchbuddra. Salt from the former is conveyed to Hissar and Bhowanee, and from the latter to Malwa and Central India. There are extensive salt works of impure surface salt at Bhurtpore, but these are not of the same importance as the produce of Sambhur and the Marwar salt works.

Extent of imports in lieu of salt.

30. The sale of salt at the Sambhur Lake may be calculated at 1,600,000 maunds, and at Deedwanah and Puchbuddra at three-fourths of the above, or 1,200,000 maunds yearly; total 2,800,000 maunds. As the distance to which the salt is taken is great, the Bunjaras, who are the principal carriers, can only make on an average three trips a year, so that the above represents a transport trade requiring about 500,000 pack bullocks; but as camels have lately been more used to take the salt to the north, we may calculate 50,000 camels and 350,000 bullocks as engaged in this trade. In ordinary seasons, the camels bring loads of sugar, brass pots, and other household necessaries, the Bunjaras (Kiranah) groceries, (mawah) fruit used in distillation, and oil-seeds, and return with salt; but whenever there is a demand for grain, both camels and Bunjaras arrive laden with grain. The amount of salt taken out of the country therefore represents an almost equal amount of grain, or say 2,500,000 maunds poured into the country. These vast convoys, as well as those from Scinde, were the salvation of Rajpootana; and their necessary stoppage during the rainy season made that period of the year one of great hazard and anxiety.

Account of previous famines.

31. The first famine in Rajpootana, the account of which in consequence of its intensity has been handed down to us in writing and not by tradition, occurred in (Sumbut 1717) A. D. 1661. The memorial of it is preserved in the beautiful marble bund erected at Kankrowlee in Meywar at an expense of a million sterling by the Maharana Raj Singh of Oodeypore to save his people during the dire calamity. This fairy like structure of richly ornamented marble was thrown across the course of a stream which forces its way through a range of hills. The famine-stricken were employed in raising a long earthen bund, about three miles in length, circling round from the further end of the range to retain the water which would otherwise have escaped in that direction. A noble work with nobler object and of more beautiful execution was never conceived by human intellect. The record is inscribed on a tablet let into the face of the bund itself, and the description carved on it might serve for the fearful time which Rajpootana has just passed through.

32. Such splendid monuments of subsequent famines as the Kankrowlee Bund do not exist, but great famines apparently recur every 40 or 50 years. Our next record of a severe famine is only traditional. It is that of (Sumbut 1802) A. D. 1746; another famine occurred in (Sumbut 1845) A. D. 1780. This latter famine was exceedingly severe, and is supposed to have exceeded in

intensity even the terrible one of (Sumbut 1869) A. D. 1812-13—the memory of the last remains in the minds of old men. It is said to have lasted five years, of which, however, the second year was not a complete famine, and during another year the crops were destroyed by locusts. Three-fourths of the cattle died, and, as stated in the record of the famine of A. D. 1661, man ate man. Large tracts of country became utterly depopulated; and even at this day, the constant reply to enquiries regarding existing ruins is—"The place became deserted in the 'Oonhuttur' (Sumbut 1869)." Grain was not to be purchased. Skeletons were lying in every direction. The famine was followed by plentiful rains, after which numbers succumbed to low fever brought on by their emaciated condition.

33. Since the above famine of A. D. 1812, no general famine has been experienced in Rajpootana, though severe scarcity has been felt in different parts of the country; but the severity of the distress has been local, the rest of Rajpootana suffering in a less degree. Thus in A.D. 1833, Meywar and Serohi suffered severely and numbers of cattle perished, but the famine was confined to those districts. The famine of A.D. 1838 extended over the eastern portions of Rajpootana, including Ulwur, Bhurtpore, Dholepore, Kerowlee, and Jeypore. The other States were blessed with a plentiful harvest. Another year of scarcity occurred in A.D. 1840 over the same area, including Ajmere and Meywar, and again in A.D. 1848 over Marwar and Ajmere, when the local suffering was great and people emigrated temporarily in large numbers. The famine of A.D. 1861 which was so severe in the North-Western Provinces visited the same area as the famine of A.D. 1838.

Contingencies which occasion a great famine.

34. It will be thus seen that the failure of either the one or the other monsoon produces a local famine over the countries under its influence. It is on rare occasions, about once in 40 or 50 years, when both monsoons fail, that a general and disastrous famine is experienced. In the former case, grain is poured into the country from the more favored districts, where the agricultural population of those afflicted find a temporary shelter till it is time to return to their villages again at the commencement of the next rainy season. In the latter case they have no such resource, and wander from place to place till their cattle have perished, their savings are expended, and they themselves either ask for alms, or, in the case of the mass of the proud Jât cultivators, lay themselves down to die, for they will neither take by force what does not belong to them, nor will they, as they consider, lower themselves by taking wages for labor. They regard themselves as servants of the soil, and from the produce of the soil only will they deign to live.

Seasons immediately preceding famine of 1868-69.

35. For some years previous to A.D. 1868, the seasons had been irregular, and the people complained that this irregularity had set in with the mutinies; half hinting indeed that it had been brought about by the mutiny. The mutiny year had been an exceedingly prosperous one, so much so that wheat at Jodhpore sold for 26½ seers (53lbs.) for the Rupee and bajra for 30 seers (60lbs.) Prices after this began to rise, and though there have been fluctuations since, the low prices of A.D. 1857-58 have never been reached. At Bhurtpore, during the famine of A.D. 1860-61, wheat was as high as 8¾ seers per Rupee. The population of that State was then saved by the measures adopted by Captain Walter, Political Agent, Bhurtpore, who distributed old stocks of grain which had been collected by the Raj in former years amongst the chief men of villages for the support of those who were unable to work, whilst relief works for all who could labor were inaugurated in each pergunnah.

36. After the famine of A.D. 1860-61, the rain-fall in A.D. 1862 and again in A.D. 1863 was excessive. At Ajmere it was 43·40 and 44·90 inches respectively, whilst at Deolee the enormous fall of 93·66 inches occurred in A.D. 1862, of which no less than 76·70 fell in the month of July alone, and not any whatever subsequently. The crops suffered from excess of moisture, and prices

continued high. Since A.D. 1863-64 the rains have been light, and constantly unfavorable, and ever since the floods of A.D. 1862 and 1863 the wheat crops have suffered very much from blight and smut. Each year from one-fourth to one-half the crop has been lost. In 1864 the rains broke up very early, and the khureef at Ajmere was only half an average crop. The price of wheat rose to 11 seers per Rupee. In A.D. 1865 the rains commenced very late (on 5th August), so that all the early crops were lost, and only half the latter crops were saved. Famine works had to be commenced in Ajmere and Mhairwarra. The rubbee turned out favorably, so that the distress was not of long duration. The year A. D. 1866 was more favorable.

37. The year A. D. 1867 was, generally speaking, a better year than the country had had recently, but not sufficiently prosperous to enable the grain dealers and others to replenish their stocks to any appreciable extent.

CHAPTER II.

Progress and results of Famine in Rajpootana.

Rainy season of A. D. 1868.

38. The rains of A. D. 1868 commenced unfavorably. The early rains in the middle of June were not sufficiently heavy to allow the cultivators to plough the land and put in the seed. The first fall at Ajmere was on the 16th July, when 0·67 fell, followed on the 18th, 19th, and 20th by 1·10, 1·46, and 1·27 inches. A very partial fall of 1·40 inches occurred on the 31st July, which did not extend above a mile or two from the town. Half an inch in August and about the same in September completed the rain-fall of the year.

39. At Jeypore falls of 1·9, 1·46, and 1·6 inches occurred on the 24th, 25th, and 26th July, and little to speak of subsequently, not a single drop having fallen throughout August, and only an inch altogether on two distant days in September. Such was the deficiency in the stations dependent on the eastern monsoon.

40. At Jodhpore no rain whatever fell during the rainy season, at least not sufficient to be measured by a pluviometer. Godwar under the Aravalli, which partakes of the Ajmere and Meywar climate, was favored with a little rain in July, but none subsequently. The south-west monsoon failed entirely throughout Marwar.

41. There was rain at Kherwarra in July, and 18·74 inches in August, but not a drop subsequently; so that the Indian corn crop, on which the Bheels depend for subsistence, failed also.

42. Neemuch was more fortunate: 1·99 inches fell in June, 9·57 in August, and 4·30 in September. This amount, though scanty, was equally distributed, and the grass crop in the neighbouring parts and in Banswarra and Pertabgurh was saved.

43. The monsoon, however, did not extend further inland. At Deolee, 4 inches of rain fell in June, but no more till the 18th July, between which date and the end of the month no less than 24·7 inches were registered. After this the rain ceased. There was only 1·5 inches in August and none in September.

44. Thus both monsoons had failed, and the country was destined to the miseries of a terrible famine, not of grain alone, but of grass and water, called by the natives of the country a *tirkal* (treble-famine) of the three great necessaries of existence.

45. But not only was the rain-fall scant in Rajpootana, but in neighbouring countries to which Rajpootana might have looked for assistance there was the same inequality. Great scarcity overshadowed the North-Western Provinces of Hindoostan. In Malwa, the latter rains fell only over the Indore Districts, and were sufficient for Malwa, but did not extend over the rest of

Central India and Bundlecund, the starving population of which provinces flocked into Malwa. In Guzerat, everything wore a smiling aspect, till a terrible flood in the early part of August swept all before it. The people had to save themselves by getting on eminences and climbing trees, and the country was under water for days. Cattle and stacks of grain and fodder were swept into the sea. The growing crops and grass were levelled and covered with mud. The element searched out and destroyed the stores of grain below ground. Railway embankments were breached. Thousands of houses came down in the town of Ahmedabad, and in a short time the anticipations of a plentiful harvest, which might have helped to feed thousands of emigrants, were blasted. No more rain fell subsequently, and Guzerat was itself obliged to undergo the hardships of scarcity.

Early symptoms of distress in Ajmere.

46. Towards the end of August 1868, the Deputy Commissioner of Ajmere and Mhairwarra reported that the villagers had already commenced to leave the district with their families and cattle, and the early commencement of relief works to check the emigration was recommended. Shortly afterwards on the 5th September, Colonel Keatinge, Agent to the Governor General (who had proceeded to Ajmere in the middle of August, so as to be on the spot for the relief of distress), reported that unless there was a fall of rain immediately, extending over several days, there would be famine in the northern and western parts of Rajpootana; that even at that time there was no grass procurable in many districts, and the cattle and horses were being driven away in search of fodder. Wheat at this time at Ajmere was 10 seers, and jowar 12 seers per Rupee.

Commencement of relief works at Ajmere.

47. Colonel Keatinge gave directions for the commencement of relief works, and suggested measures for the importation of grain, which appeared to be getting scarce. He observed, on the 12th September 1868, that "the extent to which a scarcity of food may be felt during the ensuing season cannot now be ascertained; but such is the want of fodder that cows are offered for sale at 1 Re. each, and good plough cattle at Rs. 10 a pair. These facts plainly foretell that a large import of grain, except on camels in certain localities, will not be possible."

Effects of want of grass.

48. The truth of these remarks was soon realized. In consequence of the want of grass, all transport by bullocks or carts soon ceased. The cattle had already begun to die in immense numbers. The vast herds of Marwar and Bickaneer, which had left those countries, soon consumed or trod down what remained of a scanty crop in the districts through which they passed. Even the small Cavalry Detachment at Nusseerabad could procure no forage. Grass had to be brought for their use at an enormous expense from Neemuch, a distance of 150 miles, whilst the horses of the Artillery Battery were sent away altogether.

Condition of the Ajmere and Mhairwarra Districts.

49. In November 1868, the condition of the Ajmere and Mhairwarra Districts was reported on by the Deputy Commissioner. Every part had been visited either by himself or his subordinates. The result showed that from the absence of fodder half the cattle of the district had been driven for pasture towards Malwa. Wherever no tanks existed, the khureef had failed entirely. In a few cases, in which the little rain which had fallen had been intercepted and led to the crops, they were fair. This was chiefly on the banks of nullahs. The water in the wells was scanty, and had become so brackish that it was unfit for the purposes of irrigation. In some places the crops had sprouted, but for want of moisture no grain had been formed, and the stalks had been cut to feed the cattle.

50. There was but a bad prospect of any rubbee harvest, as the wells were low and saline. It was found therefore necessary to suspend the collection

of the first instalment of the khureef revenue for a time. In some villages, the remissions required did not exceed one-third to one-fourth of the demand; but in others, remissions of half or two-thirds, if not the whole, were considered necessary. In the Dewair Pergunnah, in Mhairwarra, the villagers had nearly all deserted their homes, and the most gloomy accounts were received of the pergunnah. In a few villages partial rain had fallen and the crops were saved; whilst neighbouring village lands were perfectly dry. At Bednore, in Meywar, which the Deputy Commissioner visited, the crops were good, as the Thakoor had taken the precaution of intercepting the water from the Mhairwarra Hills.

51. The Talookadar and Istumrardar estates had suffered equally with the Government villages. The Thakoors desired tuccavee advances for the construction of tulaos, for the double purpose of giving their tenants employment and so retaining them on their properties, and of increasing their own revenues. The first object was laudable; but as Government did not derive any direct benefit from advancing money for the improvement of these estates, the Deputy Commissioner recommended that 6 per cent. interest should be charged on such advances, the whole to be liquidated by instalments in four years. Government, it was urged, would be benefitted, as the measure would help to preserve order and the public tranquillity. The Thakoor of Baudunwarra and the Rajah of Binae and a few others took great interest in their properties, and had constructed many tulaos and dams, and fully appreciated the benefits of such work; but these were the only Thakoors who possessed resources on which they could rely. All the others sought the assistance of Government by tuccavee advances. With the view, however, of ensuring that the money was appropriated to the purpose for which it was given, the Thakoors were required to expend an equal sum to that advanced by Government.

52. The condition of the people was described by the Deputy Commissioner to be one of apathy. They were in the hands of the money lenders, and complained that the latter would make no advances. From the absence of manufactures in the Ajmere District, a season of scarcity falls very heavily on a population so steeped in debt as the Ajmere population. It is a question whether a district like Ajmere, in which the seasons are so very irregular, is not absolutely injured by a revenue settlement. Much of the indebtedness of the villagers is caused by the necessity of borrowing to meet the Government demand. Notwithstanding the total loss of the crops in 1868-69, the irrecoverable balances in the year were only Rs. 35,261. The money to pay the revenue was consequently borrowed, and the ryots involved in debt. In Ajmere the remissions allowed in bad seasons should be much larger than has been usual.

Prospects in the Native States.

53. It will be necessary here to mention the reports from the rest of Rajpootana received at this period, which was the commencement of the deep distress destined soon to become so disastrous.

In the countries to the north-west of the Aravalli, including Marwar, Mullanee, and Bickaneer, the grass crop had entirely failed. The country within the branches of the Loony had been visited by heavy storms of rain on the 1st and 2nd September, which saved the stunted grass, which was too sparse to cut and too short for horned cattle to graze upon. A little rain fell in the south-western corner of Marwar and at Goodah in Mullanee, but the herds leaving the country on their way to Guzerat soon trampled it down. A very short crop of grain, about one-fifth of the usual quantity, had been originally sown, and of this little ripened. It was hoped, if there were another fall of rain, that a considerable quantity would be saved, but no fall occurred.

54. A vast extent of country, including Northern Marwar and Bickaneer, had had no rain since July, and all to the westward of Jodhpore, none since the 10th of August. In all these districts both a grass and grain famine was imminent. At Jodhpore itself no rain had fallen during the whole season,

sufficient to run off rock, and the tanks on which the population depended for drinking water were entirely dry.

Prospects in Marwar.

55. Great numbers of villagers with their cattle were reported by the Political Agent to be leaving the country till the calamity had passed away; and the good spirits which they kept up under the affliction were ascribed to the frequency of scarcity to which the population were accustomed to adapt themselves. Too favorable a view of the prospects of Marwar was taken at this period. The spirits of the people had not sunk, but it was by reason of their ignorance of the frightful horrors they were destined to suffer. Judging from their perceptions of the scarce seasons they had hitherto experienced, their anticipations were false; and their expectations of succour elsewhere, ending in a speedy return to their homesteads, delusive dreams, never destined to be fulfilled.

56. At Erinpoora, the Officer Commanding the Force reported that grass and grain were both rising in price, and that up to that date only 5¾ inches of rain had fallen at the station.

Prospects in Mullanee.

57. A report was received on the 25th September from Mullanee that not even in the villages where rain had fallen on the 1st and 2nd September would the cattle be saved, as there had been no subsequent falls. The Jodhpore Cavalry Detachment at Mullanee was disorganized, and the horses had been let loose from their pickets to take their chance of life by feeding on the grass roots beneath the sand. Even the Deputy in charge of the district was unable to procure grass for his sole horse, which he had offered for sale at one-eighth its value, without being able to find a purchaser. Nothing could show the great distress from want of grass more than the latter fact. The greater portion of Marwar and Bickaneer was in the same condition. The Sowars at the Police and Postal Chowkees throughout the country had abandoned their charges, and footmen had been substituted for them. The Maharajah of Jodhpore had been urged to commence public works, but nothing as yet had been done by him for the relief of the distress.

Emigration from Bickaneer.

58. About this period, the Commissioner of Hissar addressed Colonel Keatinge, suggesting that it would be desirable for the Bickaneer Government to open out some public works, as large numbers of Bickaneer subjects were flocking into British territory. The Commissioner had a difficulty in feeding his own people, and he begged that the emigration might be prevented or checked by some means of livelihood being offered to the people in Bickaneer. Alas! the want of water in the Bickaneer territory even for drinking purposes was so great that this alone would have compelled departure.

Prospects to south-east of the Araville.

59. On the south-eastern side of the Aravalli, in the Meywar hilly tracts, the Indian corn crop, on which the Bheels principally depend for subsistence, had failed to the extent of three-fourths of the usual harvest; but a grass harvest was secured, though a scanty one. At Doongurpore and Banswarra the crops and grass were better, but still far from good.

60. On the Meywar plateau the latter rains had failed, and the crops and grass were withered up. Wheat at Oodeypore at this time (September 1868) was only 8 seers per Rupee.

Prospects in Central Rajpootana.

61. At Tonk, the rains had failed as lamentably as at Ajmere; and the crops of jowar and Indian corn, which are the staple crops in the khureef, were poor, and, excepting where Indian corn was irrigated, did not promise more than a third crop. The grains on which the poor subsist had increased in price in an undue proportion when compared with wheat; but it is the universal effect of famine to bring the price of all grains and eatables to one uniform level. The late Captain J. Blair, who was in charge of Tonk, mentions that during

the previous year, the export of cereals from Tonk had been strictly forbidden. The restriction was taken off for a few months, when a large export to the south took place. Boondi on one side of Tonk had always prevented the export of grain from her territory, and the Jeypore officials were not at all inclined to follow the liberal policy of their Maharajah, so that the embargo was obliged to be reimposed at Tonk. Wheat at Tonk had risen from 16 seers the Rupee in May 1867 to 12 seers in September 1868, and jowar from 29 to 14 seers.

62. At Deolee, 4 inches of rain fell in June, and no less than 24·10 in July, whereas in August there was only 1½ inches. It was not expected that much of the khureef harvest would be saved; but rain, to moisten the ground for the rubbee, was looked forward to. Extensive distress was also apprehended from the certainty of a grass famine. Boondi and Kotah (which had the advantage of ranges of hills) were not likely to suffer from this so much as Tonk, but it threatened to be disastrous to the Meena tracts near Deolee, where the people mainly subsist on the produce of their cattle. A table drawn out by Captain Bruce shows the effect of the restrictive policy at that time pursued by Kotah, Boondi, and Oodeypore (in which latter State Jehazpore is situated) in raising the price of cereals at Deolee:—

Names of Places.	Wheat per Rupee.	Gram per Rupee.	Jowar per Rupee.
Deolee	10	11	11½
Boondi	16	18	18
Kotah	12½	14¼	14¼
Jehazpore (Oodeypore)	12	10	None.
Tonk	11	14	14

Prospects in Jeypore.

63. From Jeypore similar disastrous accounts were received. The khureef crop was only one-third of the average, and without rain the prospects of the rubbee were gloomy. Rain had fallen in Shekawattee, so that some of the crops in that direction were not entirely lost. It might be possible to meet the wants of the district in grain, but there was scarcely any grass in the country. This had entirely failed, and it was a serious consideration how the cattle could be saved from starvation.

Prospects in Bhurtpore.

64. At Bhurtpore, the rains had been a little more favorable than elsewhere. In the southern pergunnahs some slight harvest was expected. As the seasons for the last two or three years had been good, large stores of grain existed in each village, and though the poor might suffer from the rise in prices, Captain Walter did not anticipate any real distress. The great difficulty was fodder for the cattle, the want of which was already beginning to press upon the zemindars, whose prosperity depends upon the condition of their plough bullocks. The price of wheat at Bhurtpore at this time was 16½ seers the Rupee and of jowar 20 seers, which was very much cheaper than in the countries further west.

Prospects in Dholepore.

65. At Dholepore, the condition of the crops was not unfavorable, because water was near the surface and wells easily dug, by which means the zemindars could save their crops.

Disastrous prospects generally.

66. It will be seen that throughout this immense tract the same complaint was heard, *viz.*, that heavy rains had fallen during a few days in July, but that the latter rains were entirely wanting. Everywhere, with but few exceptions, the grass crop had failed entirely, and a whole year had to be passed without forage for cattle. Wheat might be procurable, but not grass. The middle of September was reached, and rain could hardly save the khureef, or grass, though it would enable rubbee sowings. The rubbee, however, thoughout Rajpootana is a small crop. The jowar and bajree yield immense returns in good seasons, and are sown over

wide expanses of country. If these crops fail, the season must be calamitous, whilst a short wheat crop is scarcely noticed.

Condition of wells in Marwar and Bickaneer.

67. By the end of the year 1868, Marwar and Bickaneer had been deserted by a large portion of their population. The level of the water in both States (excepting within the branches of the Loony) is very far from the surface, and the saline particles in the sand make the wells so very brackish that many are undrinkable, and accounts are given of some the water of which is absolutely poisonous; others again are said to be poisonous during the hot months only. The natives of the country are fond of salt, and a well is said to be sweet when in the small quantity of water required to knead bread there is not a sufficiency of salt in it to give the dough the requisite salt flavor. A European or a Native of Hindoostan cannot drink such water. When the rains are scanty, the salt in the wells becomes concentrated. The dreadful paucity in the rain-fall of 1868 had not only made the water brackish in all the wells, both in Bickaneer and Marwar, but all were entirely dry over large tracts of country. Those which are situated near large towns, where some natural feature of the country gives a more than usually large supply, are of course exceptional. The want of water of itself would have caused the population to emigrate. It was still further necessitated by the peculiarities of the country, the sandy soil preventing any profitable relief works being undertaken. There would have been danger also from starvation from the absence of grain, in case the population had not left the country. Emigration in such a contingency could not be avoided.

Great emigration from Marwar.

68. The emigration from Marwar commenced as early as August 1868. The ryots put the little grain they had left at the bottom of their carts, and spread their clothes over it, as a seat for their families, whilst they themselves drove their herds alongside. Complete village communities travelling together thus swarmed out of the country by every road. Those from Nagore and the northern portion of Marwar went to Bhowanee, Delhi, and the Punjab. From Mairta and the north-east of the country they streamed through Ajmere. Part journeyed to Malwa, but the greater portion crossed the Chumbul, and sought an asylum in the dense jungles of Kotah and Central India. A mighty stream of human beings and cattle passed out of the rich Godwar Pergunnah of Marwar, and the Jodhpore and Palee Districts, across the Aravalli mountains by the Deysooree pass to Neemuch. Thence some went to Malwa and Rutlam, the Rajah being a Rahtore of the Jodhpore family, and some into the Pertabgurh jungles. Those who came first secured the pasturages. The later arrivals had to pass on.

Extent of the emigration.

69. Another great mass of human beings and cattle passed south through the various villages in the plain country *viâ* Thurrad and Pahlunpore into the Kattywar Peninsula, Ahmedabad, and Baroda. No less than 90,000 adults passed through Pahlunpore alone, and more than double that number took other roads into Guzerat. At least 300,000, including women and children, went in this direction. About 100,000 went to the north to Bhowanee and Delhi, and 50,000 into Scinde and Jeysulmere. It is calculated that 200,000 crossed the Ghâts into Meywar, and 100,000 entered Shekawattee and Jeypore, and 250,000 Mhairwarra, Ajmere, and other places. Altogether about a million of human beings streamed out of the country, leaving only half a million behind. Extensive portions of country were deserted; large villages were left with only a few old men and women. Even towns like Palee lost two-thirds of their population, and Jodhpore itself about a third. Some went to save their cattle, others because there was no employment, while many went for the sole purpose of living during the duration of the calamity in places where food was cheaper than in Marwar.

70. Between Jodhpore and Palee, a distance of 44 miles, only one very large village (Rohut) had a few people left in it, who were fed and kept by the

Thakoor. The rest were empty; no one interfered with the vacant houses; every passer-by was anxious to reach the end of his journey, and be in a place where he might obtain at any rate water to drink. The Police posts were all deserted, for there was no grass for horses. The British mails and banghy dawks alone traversed the country. They were quite unprotected, but every one was too much taken up with his own misery to think of interfering with them. Moreover, the bad characters had left a country where there was nothing to be had. The only animals which remained were the sheep, goats, and camels, which browse on the prickly bushes. The only population was in the half-emptied towns, and the five villages of the large Thakoors and Rances, who did their utmost to preserve a portion of their people, but many of them became deeply involved in debt by so doing.

Effect of scarcity on the cattle.

71. From the wide extent of the famine tract, however, and the distance the emigrants had to travel, the cattle were soon reduced to skeletons. Moreover, they would not thrive on the poor herbage of other countries, after the rich grasses which had been so congenial to them at home. Their poor owners did not like to see them starving, so offered them for sale for a trifle, keeping, however, their plough bullocks, which they fostered with great care to the last. Splendid young milch cows were to be had for one Rupee each, but at the worst periods, when their owners were starving with hunger, a pair of bullocks was not to be got under Rs. 10.

72. Those that went early to Rutlam and Malwa fared the best. They soon reached good pastures and a country where grain was comparatively cheap. The route they travelled by had been also favored with rain. Those who sought a refuge in Guzerat were disappointed. That province had been swept by the great cyclone of August, as before remarked, which was followed by no after rains. The young grass on the plains were still covered with alluvium, and that on the high lands was quickly trodden down by the innumerable Marwar herds. Those that came late found a desert, and some even returned to their homes, as they said they might as well die in their own villages as in a strange land. The emigrants, who reached Guzerat and Kattywar, survived with difficulty. Those who crossed over to Scinde were cared for by Lieutenant-Colonel Tyrwhitt, the active Superintendent of Thurr Parkur, but neither here nor at Jeysulmere would the grass agree with the cattle. The same may be said of other directions which the emigrants took. The further they went from Marwar, the better off they themselves fared, but the greater was the mortality amongst their cattle.

73. There are about 4,500 inhabited villages in Marwar. Many of the great graziers towards the desert, like Job of old, own thousands of heads of horned cattle. If we reckon an average of 500 per village, a very low estimate, we shall have 2,250,000 heads for the whole country. With the exception of about one-tenth, which were weak and feeble, and on this account left behind, the whole of these vast herds were driven out of the country.

Progress of famine in Mullanee.

74. Mullanee suffered equally with the rest of Marwar. With the exception of about half a dozen hamlets, the whole tract belongs to Thakoors, offshoots of the family of the Jodhpore Maharajah. They not only own a great number of cattle, but breed one of the finest and most enduring races of horses in India, which are at the same time both high spirited and tractable. The produce they sell yearly at the great fair of Tilwarra near Bhalotra, and this forms a principal source of their revenues. On the approach of the famine the Thakoors sent their horses to their connexions in Guzerat and Jeysulmere. The change of forage seemed to agree with the horses as little as with the cattle, and about three quarters of the breeding stock died. It would be supposed that horses would not have been afflicted in the same way as cattle.

They may have required grain on a change of pasture, but it is not improbable that there was a murrain both amongst cattle and horses, aggravated as in the human body by insufficient food and bad water, which caused so great a mortality.

Rubbee of 1868-69 in Marwar.

75. The rubbee of A. D. 1868-69 in Marwar at one time promised well. Only from one-half to two-thirds of the irrigated crops were sown. Rain had fallen in January and February sufficient to penetrate 12 inches into the sandy soil, and it was hoped that a 10-anna crop would have been produced from an 8-anna sowing, which would have given a food supply of seven months for the diminished population. But unfortunately the continuance of cloudy weather blighted the grain, and instead of a 10-anna crop there was hardly a 4-anna crop.

Articles used in food during the famine.

76. In the early part of 1869, the price of wheat at Jodhpore was 6¼ seers per Rupee and bajra the same. Grass was the same price as wheat. All things edible were used as food. As there was no grass in A. D. 1868, there were no grass seeds, which are usually a stand-by to the population during a famine. The beds of tanks were dug up for the roots of the bulrushes, which were dried and pounded, and the inner bark of the khejrah tree, a species of *mimosa*, was also pounded and mixed with flour for food. Oil-cake and cotton seed (usually given to cattle) were also used as long as procurable. The price of the bark of the khejrah tree pounded was 45 seers or 90 lbs., but that of the roots of the bulrush was as high as 10 seers (20 lbs.) per Rupee.

Prospects in Sirohi.

77. In Sirohi the grain famine was as severe as in Marwar. From the heavy rain-fall on Mount Aboo there was more grass, so that the mortality amongst the cattle, though severe, was not by any means as great as in Marwar. Sirohi does not produce enough grain for its own consumption, and is dependant on Guzerat and the districts to the south. The Dewan of Pahlunpore in Guzerat at first prevented exports. The plea urged was, that there was not more than sufficient grain in the country for the consumption of the population. It was stated that no hindrance would be given to the transit through Pahlunpore and Thurrad of grain purchased elsewhere, but none grown in Pahlunpore would be allowed to leave the State. Even grain purchased at the Deesa Cantonment was stopped. As no grain could reach Sirohi from any other direction, a continuance of such a restrictive policy, which was fortunately overruled in time by the Bombay Government, would have literally starved the population of a whole State. We can appreciate from such acts how frightfully famine must have been intensified under native rule, when each State surrounding the famine area prevented any grain leaving its borders for the relief of that district in which scarcity was raging.

78. The rubbee in Sirohi at first promised well, but blight set in, and reduced the out-turn to a 4-anna crop. The prices of grain during the famine were much the same at Sirohi as at Jodhpore. At the end of the year 1868, wheat had risen to 5 seers, and bajra, the cheapest grain, to 5¼ seers per Rupee. A table of the prices of wheat and barley at Sirohi for the last six years shows the misery these countries have had to endure. Famine has raged for three full years; the cheapest grain during that period not having reached 10 seers per Rupee. The distress has not yet passed, the want of the later rains in 1870 portending another famine year. Over the greater part of Mullanee not a drop of rain has fallen during the whole season of 1870-71; the people are again driven out of the country. There is no grass for the few remaining cattle, nor grass seeds for the poor to live on. The sufferings of the inhabitants are most heart-rending.

Price of wheat and bajra at Sirohi during the last seven years.

Months.	1864.		1865.		1866.		1867.		1868.		1869.		1870.	
	Wheat.	Bajra.	Wheat.	Bajra.	Wheat.	Bajra.	Wheat.	Bajra.	Wheat.	Bajra.	Wheat.	Bajra.	Wheat.	Bajra.
January ...	16	19	$10\frac{8}{16}$	$13\frac{4}{16}$	$11\frac{13}{16}$	14	16	22	$7\frac{4}{16}$	$8\frac{8}{16}$	$4\frac{13}{16}$	7	$5\frac{1}{16}$	$6\frac{8}{16}$
February ...	16	19	$9\frac{8}{16}$	12	$10\frac{8}{16}$	$17\frac{4}{16}$	$16\frac{8}{16}$	23	$6\frac{8}{16}$	8	$5\frac{12}{16}$	$8\frac{8}{16}$	$6\frac{8}{16}$	$8\frac{13}{16}$
March ...	$16\frac{8}{16}$	19	$8\frac{13}{16}$	10	11	17	17	23	$6\frac{12}{16}$	8	$6\frac{13}{16}$	$8\frac{4}{16}$	$7\frac{7}{16}$	$9\frac{7}{16}$
April ...	$20\frac{8}{16}$	20	$10\frac{8}{16}$	12	$12\frac{8}{16}$	18	17	23	$6\frac{8}{16}$	8	8	9	$8\frac{4}{16}$	$9\frac{7}{16}$
May ...	$17\frac{8}{16}$	22	$9\frac{8}{16}$	12	$12\frac{8}{16}$	$20\frac{4}{16}$	$17\frac{8}{16}$	20	$6\frac{7}{16}$	7	8	9	$8\frac{13}{16}$	$9\frac{11}{16}$
June ...	$15\frac{8}{16}$	20	$9\frac{8}{16}$	11	$12\frac{8}{16}$	$20\frac{4}{16}$	16	19	6	$6\frac{8}{16}$	7	$8\frac{8}{16}$	$8\frac{7}{16}$	$9\frac{7}{16}$
July ...	$15\frac{8}{16}$	20	$9\frac{8}{16}$	$11\frac{8}{16}$	12	18	16	25	6	$6\frac{11}{16}$	$5\frac{4}{16}$	$5\frac{7}{16}$	$7\frac{11}{16}$	$8\frac{8}{16}$
August ...	17	$20\frac{8}{16}$	$9\frac{8}{16}$	$12\frac{8}{16}$	14	21	15	25	$5\frac{13}{16}$	$5\frac{13}{16}$	$5\frac{8}{16}$	$5\frac{8}{16}$	$6\frac{8}{16}$	$9\frac{8}{16}$
September ...	$15\frac{8}{16}$	20	$9\frac{8}{16}$	12	$14\frac{8}{16}$	$18\frac{8}{16}$	12	15	$4\frac{13}{16}$	$4\frac{13}{16}$	$4\frac{13}{16}$	$4\frac{13}{16}$		
October ...	$15\frac{8}{16}$	$15\frac{8}{16}$	$9\frac{8}{16}$	12	$14\frac{4}{16}$	$18\frac{8}{16}$	$6\frac{8}{16}$	9	$4\frac{13}{16}$	$4\frac{13}{16}$	$4\frac{12}{16}$	$4\frac{13}{16}$		
November ...	$15\frac{8}{16}$	19	$9\frac{8}{16}$	$12\frac{8}{16}$	$14\frac{4}{16}$	19	$6\frac{8}{16}$	9	5	$5\frac{8}{16}$	$4\frac{12}{16}$	$4\frac{13}{16}$		
December ...	$12\frac{4}{16}$	16	10	13	$14\frac{4}{16}$	19	$7\frac{13}{16}$	$9\frac{13}{16}$	5	$5\frac{4}{16}$	12	$5\frac{13}{16}$		

Visitation of cholera.

79. During the hot weather of 1869 cholera visited Marwar. It entered from the Ajmere District, and travelling along the lines of road from that city soon spread in every direction. Its ravages were frightful on the diminished population, who were barely supporting life on a scant supply of unwholesome food. At Palee, Nagore, and Jodhpore, the mortality was very great. It spread over Sirohi and Mullanee, and was by the emigrants carried into Scinde.

Attempted return of Marwar emigrants.

80. The hot season of 1869 was unusually protracted. In 1868, an intercallary month had been added to the lunar year by which the natives reckon the months, and the emigrants expected that the rains would consequently set in early. They wished to be at their homes in time for ploughing operations after the first fall of rain. They consequently started for Marwar towards the end of May. When they crossed the borders, however, they found the hot winds still blowing furiously, and no appearance of rain in the cloudless sky. In their depression they were attacked by cholera, and they rushed back again to the countries which had given them shelter. Their bootless march into a land where there was no sustenance for themselves or their cattle inflicted a frightful loss both on themselves and their herds. Those who returned to Scinde introduced cholera into that country, notwithstanding that the border tribes did all they could to prevent their crossing. At Jeysulmere they were supplied with food outside the city, and made to pass on. On the return of the emigrants to Malwa and Guzerat, they found that the rains had commenced. They conjectured the same of their own land, and made a second attempt to reach their homes. On crossing the Aravalli mountains into Marwar, to their horror, the same state of things existed as when they had left it, and a second time they were forced to flee. Their sufferings were now most pitiable. Disappointed twice in their expectations, their cattle mostly dead, and their means exhausted, they lay down to die by the road side and on the banks of tanks and nullahs in every direction. Major General Montgomery wrote that they would not remain at Neemuch, or accept of work, as they were bent on returning home. He said—"They were taking back but few of the cattle brought down, numbers having died; and from all I can learn, though in such distress, they receive little commisseration from the native authorities, tolls being exacted from them. When going down, some complained to me that they were detained to pay a heavy tax on the salt they were taking with them for their cattle. Numbers of these people die by the way. Some are left to be devoured by dogs, and others are buried a few inches below the surface of the ground, and always in nullah beds, in view that the remains may be swept down by rain to the sacred rivers."

81. The long-looked-for rains set in at last in the middle of July, and the ryots were enabled to plough their fields. They had lost their cattle and plough bullocks, wherefore making small ploughs expressly for the purpose, they yoked themselves in place of their oxen, and women dropped in the grain as the men laboriously turned the furrow. Only one ploughing was given, and a few thorns in place of harrows were dragged over the furrows to scratch the earth over the grain. So precious were camels and bullocks at this time for agricultural operations that Rs. 3 a day was the rate of hire for a camel ploughing, and Rs. 4 a day for a pair of bullocks.

Advent of rains of 1869.

82. A breadth of land equal to half the usual quantity was sown. The grain everywhere sprouted spendidly; and all reckoned that the famine had passed, when another scourge visited the country in the shape of locusts. They entered Marwar from Joysulmere at the end of May, and laid their eggs in every direction. These hatched as the rains set in, and by the end of August the young locusts had spread over the whole famine tract, laying fresh eggs wherever there was sand. The broods from these eggs appeared early in September, and, moving in dense masses backwards and forwards, destroyed every living thing in their way. Crops were eaten down, so that the ground had the appearance of never having been sown. By degrees the locusts got their wings, and flew hither and thither over the country, devouring the ripening grain which the young broods had spared. Each swarm, of which there must have been hundreds in Rajpootana, settled every night, covered every green plant over an area of 12 or 15 square miles, and left it bare as they flew away in the morning. The loss to the country by the locusts was about 75 per cent. of the crop, which originally was only a half crop.

Approach of locusts.

83. Usually locusts confine their ravages to Marwar and Bickaneer, but in 1869 they spread over Ajmere, Kishengurh, Tonk, and the northern part of Meywar. The same complaint was everywhere heard, that the locusts had destroyed from one-quarter to three-quarters of a splendid harvest, and that another year of famine, though not so bad as the former, had to be endured.

84. Marwar suffered most, and many villagers, especially in the north, were again compelled to emigrate. They were now in much more reduced circumstances than previously. They flocked to the Ajmere poor-houses for relief, but would not take work. Those that remained in Marwar supported themselves on the Bhoorut grass *(Achyranthes aspera)*, which now gave a means of subsistence to all who would take the trouble to collect it. Many families thus secured in a short time a year's supply of food; and this has been the salvation of the poor throughout Rajpootana during the whole of the past year of 1868-69. The flour from the seed of the "Bhoorut" is a wholesome, palatable food, and in the bazars fetches almost as high a price as bajra. It requires a little labor to beat it out of its hard prickly envelope, but when procurable at once secures the population against famine. In many cases, Thakoors and their families have lived on this seed, whilst they have bought bajra to give to their ryots to prevent them emigrating.

85. Following famine, cholera, and locusts came another visitation, still more fatal to human life than any of the others. A terrible fever struck down the entire population. It so prostrated the people that grain spared by the locusts could with difficulty be housed, and advantage could not be taken of the favorable season to sow the rubbee harvest in time. All the weak and sickly, the old men and half starved children, debilitated by famine, were early carried off. In some cases, especially along the bank of streams, half the population died of fever, whilst the inland deserts enjoyed a comparative immunity. The bulk of the population, however, live near the course of streams, and hence the mortality was very

Epidemic fever of 1869.

great. The deaths by fever alone may be put down at 20 per cent. of the entire population. It was feared at first that it might be relapsing fever, spreading amongst a population debilitated by want of food, but Dr. Moore, the able Medical Officer in medical charge of the Rajpootana Agency, informs me, after enquiring from all the Medical Officers in Rajpootana, that the type of the fever was always malarious, never relapsing.

Loss of population in Marwar caused by the famine.

86. Mullanee, a desert tract, suffered less from fever than the rest of Marwar. An accurate account has lately been taken of the population of 81 villages in Mullanee, and enquiries made for the purpose of a census. The mortality in these villages will help us to form some idea of the great loss of population by the famine throughout Marwar:—

Loss of population caused by the famine in 81 villages in Mullanee.

	Number of inhabitants before famine.	Number that emigrated and died.				Present number of population.
		Loss by emigration and natural deaths.	Deaths by cholera.	Deaths by fever.	Total loss by famine.	
1 Balmere	5,047	190	115	111	416	4,631
31 Villages of Balmere ...	13,623	1,514	243	481	2,235	11,498
1 Bissallah	2,002	180	...	118	298	1,714
11 Villages of Bissallah ...	3,722	460	24	117	761	3,061
1 Sindree	4,730	1,197	118	519	1,834	2,896
36 Villages of Sindree ...	13,883	3,018	305	910	4,263	9,620
81 GRAND TOTAL ...	43,007	6,589	805	2,316	9,807	33,420

The loss in Mullanee was consequently about one-fourth of the population, the number before the famine having been 43,007 and after it 33,420. The difference between the loss by fever in the interior desert villages of Balmere and Bissallah, and by the same disease at Sindree on the bank of the Loony river, is very marked. In the former, the deaths by fever were only one-fortieth of the population; in the latter one-sixth. The total loss by fever was much less in Mullanee than in the richer districts of Marwar, where it was in many cases as high as one-third. If we take, however, the same rates for loss by emigration for the whole country which the Mullanee returns exhibit, and increase the loss by fever and cholera (which also was much less severe in Mullanee), we shall have a decrease of the population for the year amounting to about 480,000 souls, or nearly one-third of the population:—

Loss by emigration, 15 per cent. of total population	...	225,000
„ cholera, 15 per cent. of those left in country	...	75,000
„ fever, 15 per cent. of population after the famine	...	180,000
Total loss	...	480,000

Mortality amongst emigrants.

87. It is impossible to say how many of the emigrants died from disease or starvation, and how many settled in the countries to which they went. It must be recollected, too, that many have again emigrated in consequence of the destruction of their fields by locusts; a great number of the non-agricultural emigrants, especially the artizan class, have found employment elsewhere and will not return. From the information I have sought, and from my own perceptions from what I have heard and seen, I should say that 150,000 must have died, either from actual starvation or from the exhausted state of the system brought on by insufficient and unwholesome food, and that 75,000 have settled in other countries.

Loss of population in Rajpootana caused by the famine.

88. If we extend the estimate over the other districts visited by the fever and cholera which was co-equal in extent with the famine, we shall have a frightful mortality not directly by famine, but resulting from famine. The area of the fever tract, excluding Marwar and Bickaneer, may be taken from the Sambhur Lake in the north to Oodeypore, and from the Aravalli to the Chumbul. This includes some of the most fertile parts of Rajpootana, and contains an area of 27,500 square miles, with a population of 200 to the square mile, or 5½ millions of souls; and if over this area we calculate the loss from all causes during 1869 at the very moderate estimate of 15 per cent. of the population, including deaths from cholera, scarcity, and fever (though the mortality may probably reach 25 per cent.), we shall have a mortality of 825,000 during the year in these districts alone. I have taken this rate, as it is the mortality reported for Ajmere to Captain Repton, Deputy Commissioner of Ajmere, by the district officials, though it is notorious that these men omit the record of very many deaths.* At Todgurh, in Mhairwarra, the mortality is almost as high as in Marwar, or 1 in 3½.

Tehseeldars' annual reports of cultivators, cattle, and general population.

	Cultivators.					Cattle.			General population.				
	Before famine.	Died.	Emigrated.	Total decrease.	Remaining.	Before famine.	Died.	Remaining.	Before famine.	Died.	Emigrated.	Total decrease.	Remaining.
Ajmere ...	31,483	2,603	1,197	3,800	27,683	72,522	24,342	48,180					
Beawr ...	10,204	774	1,202	1,976	8,228	59,288	40,956	18,332					
Todgurh ...	7,934	1,324	968	2,292	5,642	60,211	49,431	10,780	46,060	10,894	2,258	13,152	33,808
	49,621	4,701	3,367	8,068	41,553	192,021	114,729	77,292					

At Tonk and elsewhere, I have heard the mortality estimated as high as 25 per cent., and it was certainly as high as this in many Kishengurh villages which I visited. But taking the very low estimate acknowledged at first in the Ajmere District, and not allowing for the diminished mortality therein brought about by works of relief afforded to its inhabitants, I cannot be accused of exaggeration if I take this diminished estimate for the rest of the famine tract, which was as certainly as severely affected as Ajmere. We shall then have—

Mortality in Marwar	480,000
„ in Ajmere and other districts	825,000
Total mortality	1,305,000

or, allowing for non-return of emigrants, about one million and a quarter of human beings.

89. At Ajmere, Tonk, and elsewhere, many besides Marwar emigrants died from starvation. The famine was so fearful, and the distress so wide spread, that the population of whole districts gave themselves over to despair, which was itself but a symptom of the disease of starvation. They would not leave their villages and families to seek relief, or left them so late that they died by the way. To have supported a great country for months at the prices then prevailing, so as to have prevented very pinching distress to the majority, would have required an amount of grain which was nowhere procurable, nor for which was carriage available. In cases like the Rajpootana famine, in which

* Captain Repton himself now calculates the mortality for Ajmere as high as 25 per cent.; only 16 per cent. has been here calculated.

distress is so wide spread, and where no rail-road nor water carriage exists to bring the produce of distant countries to each person's door, the lives that can be saved by human means are only few indeed compared with those who perish.

Progress of the famine in the countries to the south-east.

90. The country adjoining Malwa, and below the Meywar plateau, along the course of the Myhee, did not suffer so much as the more central provinces of Rajpootana. It was close to Malwa and the granaries of India, and the hills which occur throughout it at intervals attracted the clouds and were well supplied with grass. In March 1869, the price of wheat in the Kherwarra bazar was 11 seers per Rupee, and of kooree (the cheapest grain) 25 seers. The staple crop, Indian corn, had failed, from want of the later rains, but there was nowhere distress approaching to famine. The cattle, moreover, were saved, and, from the great mortality elsewhere, became proportionately more valuable.

91. Throughout Doongurpore, Banswarra, and Pertabgurh, the people were perhaps better off than those of any part of Rajpootana. In all these countries the rubbee of 1869 yielded a good crop, and they were free from locusts during the rains of that year.

Progress of famine in Meywar.

92. In Meywar, the later rains of 1868 failed. The crops, however, did not so utterly fail as further westward. There was a slight crop of grass towards the south, gradually diminishing in quantity towards the north, where the country and seasons partake of the character of Ajmere. The splendid tanks everywhere assisted to alleviate want. The liberal measures adopted by His Highness the Maharana, which will be mentioned further on, tended much to preserve the people of Oodeypore. Wheat in March 1869 was 6 seers 6 chittacks per Rupee, but rose to 4½ seers in July. The emigrants from Marwar flocked into Meywar and to the capital Oodeypore, where thousands arrived in a starving condition. Numbers of these poor wretches perished, notwithstanding the measures taken to relieve them.

93. The northern portions of Meywar, in common with Ajmere and the neighbouring countries, suffered much from the ravages of locusts.

94. The rubbee harvest of 1869-70 was very favorable all over Meywar.

Progress of famine in Harowtee.

95. The out-turn of the rain crop of 1868 in Boondi was about one-third of the usual quantity. In the Kotah State it was two-thirds. Both these States have ranges of hills and consequently a good yearly supply of grass. The Meena tract, where the joint borders of Ajmere, Meywar, Jeypore, and Boondi meet, suffered from the loss of the harvest, as well as from a great mortality amongst the cattle. By the returns, no less than 4,170 heads of cattle died in 20 small villages. Other villages from which no returns could be obtained suffered equally. The scarcity of grass affected the Cavalry stationed at Deolee. Here, as elsewhere, grass and grain were the same price, weight for weight. To give an idea of the suffering of even wild animals from a scarcity of grass, it is worth narrating that the Sambhur deer suffered so much from want of grass, and became so thin and weak, that the famishing villagers knocked them down with sticks.

96. Cholera visited Central Rajpootana in April, and Captain Bruce, Political Agent of Harowtee, a most promising officer, early fell a victim to its ravages. After this period, with the rains came a season of plenty. The States of Kotah and Boondi did not suffer from the ravages of locusts, so that the scarcity, which was never very severe in them, soon ceased altogether.

Progress of famine in Tonk.

97. The State of Tonk suffered in the same measure as Ajmere and Kishengurh from the famine. Tonk is a Mussulman State, and when the calamity was impending, the Nowab, accompanied by all his relations and the entire Mahomedan population of the

city, for three successive days, proceeded on foot to a plain without the town, and there, with outstretched arms, supplicated the blessing of rain. After July, however, no rain fell. During August cool westerly winds prevailed. In September again prayerful processions of the "faithful" issued from the city, whilst Hindoo ascetics threatened to sacrifice their lives to propitiate the anger of their deities. The price of grain commenced to rise, and jowar and barley, the cheapest grains, were soon at 12½ seers per Rupee. An attempt was made to prevent a further rise, which prevented grain entering the market. People dreaded, if grain was not procurable at that period, that it would be worse still later in the season, when the demand would be greater. Every one, therefore, tried to lay in a supply of food. The grain shops were besieged by crowds, all scrambling and pushing to be served first, whilst the poor and feeble were thrust aside and could get nothing.

98. Measures were taken by the State for laying in a stock, as it was apparent that a famine was inevitable, and it was apprehended that, later in the season, the roads would be closed for want of forage. Attempts made in the Jeypore territory failed to procure a supply, and consequently the Agra market was resorted to and grain was purchased there. By October Tonk was crowded with beggars, whose appearance told its own tale. At this time wheat was at 8 seers, and the cheapest grain at 10 seers per Rupee. By December wheat was 7½ seers, and other grains 8 seers per Rupee. During February and March 1869 grain fell in price, but rose again in April, when the rubbee crop, which was expected to have been good, turned out deficient. As the season advanced, destitution showed itself still more forcibly. The deaths from starvation and disease, caused by insufficient and unwholesome food, were lamentably numerous. Miserable skeletons daily arrived in Tonk, of whom many died. In the town, too, there was an extraordinary number of destitute Mahomedan women and children, widows and orphans, deserted by those who ought to have protected them.

99. As month after month passed on, the famine increased in intensity. It was expected at Tonk, as elsewhere, that the rubbee harvest would cheapen prices, and bring produce into the market, but the consumption was far greater than the quantity which a 6-anna rubbee harvest could effect. In Tonk it was not more than 40 days' consumption for the population, and in so long a period of distress, 40 days were but a trifle. Cholera, too, had commenced its ravages amongst the famished population, and numbers fell victims to the malady.

Locusts in Tonk.

100. The rains commenced at Tonk most auspiciously. Wheat at this time had risen to 7 seers, and barley, the cheapest grain, to 9 seers the Rupee. Saving the high prices, all went on prosperously till the locusts came. The first flights appeared at the end of July, but did not do much harm. They deposited their eggs in the few dry sand hills in Tonk, and in the sandy beds of the rivers. Intermediately the heavy rains had commenced, and the Bunass river rose to its brim, and flowed down a muddy torrent, 500 to 1,000 yards in width, and 30 to 40 feet deep. After it had subsided, during a break in the weather, and the usual time for hatching had arrived, the young locusts, about the size of small ants, issued from the sands of the river in myriads, and at once formed their phalanxes to go forth and devour the land. They swam the deep pools in the river, they escaladed the walls of Tonk, entered the city, and took possession of the town and of every house, literally driving out the inhabitants. They cleared the land of its crops, and committed great devastation throughout the country. When they had got their wings, sundry flights which were moving about settled and destroyed what previous ones had left. This visitation intensified the calamity of famine. The price of grain rose with the destruction caused by the locusts. In July and August 1869, wheat was 6½, and barley 10½ seers per Rupee. In September wheat was 6 and barley 7 seers. In October they were 5½ and 6½ respectively, and only in November did they begin gradually to fall.

Fever epidemic in Tonk.

101. At the end of the rainy season fever came, which carried off all those whose constitutions had been unable to withstand the privations, which all classes had been obliged to endure for a full year. One-fourth of the population in this and the neighbouring districts is supposed to have perished during the famine from all the causes which concurred to make the year so disastrous.

The Shapoorah District suffered much. Having been a long time under the Ajmere Deputy Commissionership the returns were carefully kept, and the mortality showed a loss of 25 per cent. of the population, or one in every four human beings. Half of the deaths were caused by fever.

In the Meena District of the Kherar the mortality was about 1 in 4½ of the population from the same causes.

Progress of famine at Jeypore.

102. In the city of Jeypore itself, the same distress did not prevail as further west. There was dire distress no doubt, but the population, as a rule, is much richer, and the charities are more numerous and opulent than in other towns in Rajpootana. The rain-fall for two years had been miserably deficient. In 1868, as before mentioned, only 5½ inches had fallen. The yield in the khureef of 1868 was only one-quarter that of average years, and in Shekawattee was less than a quarter. The price of grain at Jeypore was about a seer cheaper than at Tonk during the month of February 1869, but in May it was dearer than at Tonk. In June 1869, the price of wheat was 7¾ seers and of bajra 13½ seers per Rupee. In July wheat was 8½; in August 8 and barley 11½. After this the devastation by the locusts caused it to rise, and by the end of September wheat had risen to 5¼ and barley to 7½ seers per Rupee. Prices after this time gradually fell, but the above rates express an immense amount of suffering and misery for the poor. Measures of relief were adopted at Jeypore under the very eye of the Maharajah, but the misery in the districts was as great as in neighbouring territories. Numbers of Jeypore subjects flocked to Tonk and Deolee in a starving state, and the condition of the population was one of great distress.

103. The rubbee harvest of 1869 was fair in Jeypore, though blight partially affected it. The khureef of 1869 was attacked by locusts, but the districts towards the east escaped.

Condition of Bhurtpore during famine.

104. Bhurtpore was more favored than Jeypore. It had a few partial showers in August and September, so that the khureef crop in some of the pergunnahs was saved. Numbers of bullocks died from want of fodder, but the scarcity can hardly be said to have amounted to famine. Relief works were opened, but the only people who took advantage of them were the poor of other districts, and the works were soon closed. Showers fell in the spring of 1869, so that the rubbee of that year was good. Bhurtpore was not visited by locusts.

CHAPTER III.

Measures taken for the relief of the distress.

Early precautions taken by Government.

105. As warnings of the threatened scarcity reached Government, the most anxious solicitude was displayed, that every preparation should be made to mitigate the calamity as far as possible. As early as the 2nd September 1868, the Government of India issued a circular to the Subordinate Administrations, enjoining prompt and vigorous action; and His Excellency in Council agreed to give his approval, in anticipation of the sanction of Government, to any measures which might be considered necessary for the relief of existing distress. He also called upon the several Governments to inform him, with the least possible delay, of the nature of the plans which they proposed should be adopted to meet the impending calamity.

106. A copy of the above circular was forwarded to the Agent to the Governor General, Rajpootana, "to show the intention of the British Government, and in the hope that the Chiefs and Princes of Rajpootana, in the event of scarcity, distress, or famine, may be stimulated by our example, and moved to assist their subjects in like manner, without the exercise of any absolute or direct interference."

107. Another circular from the Government of the North-Western Provinces authorized tuccavee advances to zemindars, and in urgent cases allowed their issue prior to sanction. District Officers were to consider what measures would be necessary for the support of the laboring classes, and were to consult with the Executive Officers of the Department Public Works to decide on the works of public benefit upon which it would be advisable to employ the poor. The circular was not intended to cause alarm, but that all might be prepared in case of the great calamity of famine.

108. Thus early did Government prepare itself to provide those measures which it was felt might be necessary in so unfortunate a visitation, and orders showing the deep interest felt in the state of the country and the well-being of the population were constantly issued. These are seldom alluded to in these observations, partly for the sake of brevity, and partly because, having been published in the *Gazette of India*, they are well known to all. In reviewing the measures of relief during this great calamity, those adopted in Ajmere and Mhairwarra are first deserving of notice, and subsequently those carried out by the Native States.

Measures of relief in Ajmere.

109. Before the receipt of the Government circulars, which had reference more particularly to the rich districts of the North-Western Provinces, rather than to the small and poor ones of Ajmere and Mhairwarra, surrounded by Native States (to their situation amongst which they owe their importance), the Deputy Commissioner of Ajmere had suggested the commencement of relief works in consequence of the population having commenced to leave the country with their families and cattle. The constructions of various roads and tanks were suggested, and the execution of the scheme for the supply of Nusseerabad with water. The Tehseeldars were also directed to report on such reservoirs as required repair, or on any new ones they proposed for construction.

110. Colonel Keatinge, Agent to the Governor General, had proceeded to Ajmere in the middle of August 1868, so as to be on the spot to take early measures of relief. He directed the Executive Engineers to commence work on the Burr Pass leading into Marwar by departmental labor. The people of the Ajmere and Mhairwarra Districts only were to be employed on this work, and all masonry works were to be deferred. This was in consonance with the circular of the Government, North-Western Provinces, of the 14th September, regarding the relief of those who required support, by reason of their impoverished condition and the high price of grain. The wants of the districts in roads, tanks, &c., were to be calculated, and if any distress appeared, the Octroi duties on grain were to be at once suspended. Since also many of the aged and infirm would require to be fed, immediate intimation was to be given, in order that arrangements should be made to meet the call in case local charities were not sufficient for the purpose.

111. The Agent to the Governor General also sanctioned, in addition to the Burr Pass, the opening of other works in Ajmere and Mhairwarra. At Nyanuggur, the Reverend Mr. Shoolbred, of the Scotch Presbyterian Mission, brought to notice the number of starving poor who thronged Nyanuggur and its immediate vicinity. The Futtehpooree bunnyas who reside in the bazar at once expressed themselves willing to come forward with any sum of money up to Rs. 10,000 for the support of the destitute if Government would give a like sum. Colonel Keatinge met the proposal, and suggested that the poor should be immediately employed in clearing out the tanks near Nyanuggur and on such

other works as required no skill. The inhabitants were also told on the part of Government that any sum which they might subscribe for charitable purposes would be doubled, and the Deputy Commissioner was directed to place himself in communication with the gentlemen of the Scotch Presbyterian Mission and to make use of their services, which Colonel Keatinge felt certain they would be willing to bestow from motives of charity.

List of relief works undertaken.

112. Before the beginning of November, the following relief works had been commenced in the District of Ajmere :—

1*st*.—The Burr Pass, on which 500 men were employed.

2*nd*.—The road between the Burr Pass and Nyanuggur.

3*rd*.—The Kraneepoora tank, on which 400 men were employed.

4*th*.—The various sections of the Neemuch and Nusseerabad Road through the Ajmere District.

5*th*.—Road from Nyanuggur to Todgurh.

6*th*—Sundry works in Mhairwarra.

113. The Road Fund Committee were also employing the poor in the neighbourhood of Ajmere, and the Pokhur Pass between Pokhur and Ajmere had been commenced. The sum of Rs. 25,360 was originally raised some years previously with the view of regulating the level of the Pokhur Lake, but the work was not prosecuted in consequence of the objections made by the Brahmins to anything being done to interfere with the sanctity of the lake.

114. The following works in addition to the above were proposed for execution by Captain Repton, the Deputy Commissioner :—

1*st*.—The project for the supply of water to the Nusseerabad Cantonment.

2*nd*.—The Makurwalla tank.

3*rd*.—The Nusseerabad and Deolee Road.

4*th*.—The Ajmere and Nusseerabad Road.

5*th*.—The Kekree and Nusseerabad Road.

Many of the above were large works. It was not supposed possible for Government to find employment for the poor of Ajmere as well as for those in the surrounding States. Without special check it was calculated that not 10 per cent. of the people employed on famine relief works would have been British subjects. A certificate from the Tehseeldars was therefore required, stating that the laborers were inhabitants of British villages. An exception was made with respect to the Pokhur Ghât, the subscriptions for which had come largely from Native States.

Limitation of famine relief works to British subjects.

115. The Government of the North-Western Provinces, with the concurrence of the Supreme Government, approved of what had been done, and agreed to suspend the collection of the first instalment of the khureef revenue for the year 1868. Sanction was given to the repair of the irrigation tanks, but estimates of the cost were called for, and the extent to which aid from the imperial revenues would be required. The limitation of relief to our own subjects was also sanctioned, as it was quite out of the question to make Ajmere a feeding place for the destitute of the surrounding Native States.

Transfer to Public Works Department of Local Fund Works.

116. Towards the end of the year 1868, the irrigation works and the road fund works of the Ajmere District were transferred to the charge of the Public Works Department. The carrying out of the relief works consequently henceforth devolved on that Department, who had also for some time the duty of relieving the infirm and those unable to work who came for food, but were unable from weakness to lift a tool of any kind.

List of sanctioned works at this juncture.

117. It was exceedingly fortunate that at this particular time many important works suited for famine relief works, such as the roads intersecting the Ajmere and Mhairwarra Districts, in various directions, had been sanctioned by Government. These had been regularly planned and estimated for, and they only required appropriations from the budget grants before being commenced. They were all advantageously situated, and came in conveniently as special relief works.

The following were the most important :—

1*st.*—The main line of the Agra and Ahmedabad Road, which crosses the Ajmere District in its broadest part from Kishengurh *viâ* Ajmere and Nyanuggur to Burr. Each section along the line afforded work to all in its neighbourhood.

2*nd.*—The Nusseerabad and Mhow Road, which gave work to many poor.

3*rd.*—The soldiers' garden at Nusseerabad, with the excavation of a large reservoir.

118. All the above imperial works would have been undertaken on their own merits, but the coincidence of the completion of the estimates at the very time the famine set in was most fortunate. Irrigation works had also been taken up, and all were progressing under relief rules as to payments and in consequence of the famine at greater speed than would have been otherwise allowed.

119. Without such an organized staff as then existed in Ajmere, and such an array of useful and important public works in hand, the distress would have been much aggravated. In Mhairwarra, it was expected that works would be necessary, but it would have been difficult to have begun them in a country where neither water, grass, nor shelter for officers or subordinates during a particularly trying hot season were available. The following numbers show the labor at this time employed by the Public Works Department :—

	Men.	Women.	Children.	Grand Total.
Able	115,471	188,935	41,258	345,664
Infirm	16,552	8,325	4,277	29,154
Total ...	132,023 +	197,260 +	45,535 =	374,818

Of these 345,664 were able and 29,154 infirm. The greatest number employed daily was 28,831, and the average outlay Rs. 3,037 per day.

120. The poor provided with work at this time comprised 7 to 8 per cent. of the whole population of Ajmere and Mhairwarra, and this did not include a further expenditure of Rs. 50,000 a month on Military buildings at Nusseerabad. The infirm received 1½ annas per man, 1 anna per woman, and ½ anna for children. The full pay for able men was 2½ annas, women 1½ annas, and children 1 anna per day. No persons weak from starvation were at this time to be met with, though numerous enough afterwards. The Marwar and Bickaneer emigrants had passed on to Malwa and Central India, and the resources of the people were not yet exhausted ; so that, excepting in a small degree, at the poor-houses, the utter destitution of long protracted want had not begun to show itself.

121. The works progressed with unflagging energy during the hot weather and rains of 1869. The number who sought work sometimes increased

and sometimes diminished. The average number of able people employed was less than 11,194, and of feeble 790 per day, giving a total average of 11,984, and the amount expended in the year in famine relief alone was Rs. 6,02,343. Colonel Keatinge remarks in one of his letters that when it is considered "that this number of poor have been employed almost exclusively on works of imperial importance, carefully designed, and that the executive staff was represented by only three European Officers, the result will bear favorable comparison with what has been elsewhere accomplished. The country over which these works have extended is 150 miles long and 100 wide, and 12,000 persons have found employment during a period of twelve months."

The labor question—departmental or contract?

122. The above remarks are important, as bearing on the question whether the execution of work during famine seasons should be carried out departmentally or by contract. At this period, during the height of the hot season, an unfortunate dispute on this subject was caused in consequence of the District Officers at Ajmere complaining that the contractors did not give employment to the feeble poor, but took only able-bodied men. The Public Works Department showed that every precaution was taken to prevent this, and that with the supervision at their disposal, it would not have been possible to have given employment to such great numbers as thronged the works had they all been paid and looked after departmentally. The following return shows how rapidly the poor attending the relief works increased in number, and how difficult it would have been to have controlled and paid such numbers daily by any staff at the disposal of the Department :—

Months.	Outlay.	Daily average of poor employed at works.
	Rs.	
September 1868	13,000	1,500
October „	19,000	2,000
November „	22,000	5,000
December „	30,000	8,000
January 1869	43,000	10,700
February „	72,200	17,600
March „	55,500	16,000

Number of poor employed.

123. The accompanying tabular statement by the Superintending Engineer Lieutenant-Colonel Forlong well exhibits the amount of labor accomplished by his Department, and the relief given to such masses of poor people during the early part of the famine. In the three first months of 1869, the average daily number of poor employed rose to 14,774, and the wages to Rs. 1,70,238 :—

Statement showing the average daily number of poor employed in famine relief works by Public Works Department from January to March 1869.

Months.	No. of people.		Total.	Amount expended.
	Able.	Infirm.		
				Rs.
January 1869	10,409	323	10,732	42,395
February „	15,699	1,886	17,585	72,357
March „	15,412	590	16,002	55,486
Average ...	13,840	943	14,774	1,70,238
Total on famine labor ...				1,70,238

124. It would have required a stronger staff than was at the disposal of the Superintending Engineer to have managed such a force departmentally. No poor were allowed to be refused at the works, and the contractors received an abatement of their contracts for their loss by the employment of such as offered themselves. Thus the greatest amount of labor was received by Government from able and feeble, who were all supplied with food. After the commencement of the rains of 1869, which commenced, as before remarked, very late, and were at first scanty, the labor fell off very much; and at about this time, but subsequent to the cessation of the heaviest of the distress, Government under the financial crisis curtailed the Public Works expenditure. Rajpootana, like other parts of India, lost part of its grant, but fortunately only when it was able to afford it. The people seeking famine relief labor had already commenced to decline in number, for whereas in May there had been a daily average of 20,937 poor at work, in June there were only 17,029, in July 12,243, and in August 12,044. There was thus a diminution of about 9,000 daily laborers in four months. In the succeeding months, the numbers fell still lower, till the month of December 1869, when only 3,121 poor were at work. After this date they rose again, and in March had reached 7,514 able and feeble together.

Returns of labor and payments during 1869.

125. A full abstract of this is, however, contained in the following table:—

Statement showing the average daily number of poor employed in famine relief works by the Public Works Department in Rajpootana during 1869-70.

Months.		No. of people.		Total.	Cost.
		Able.	Feeble.		
					Rs.
April	1869	19,466	1,177	20,643	77,927
May	„	19,834	1,103	20,937	74,660
June	„	16,429	600	17,029	75,224
July	„	11,922	321	12,243	52,023
August	„	10,794	1,250	12,044	47,961
September	„	7,628	1,482	9,110	18,540
October	„	6,221	1,350	7,591	31,300
November	„	4,646	419	5,065	42,109
December	„	2,752	369	3,121	13,296
January	1870	3,539	316	3,855	35,020
February	„	5,070	50	5,120	14,466
March	„	7,100	414	7,514	22,643
	Average ...	9,617	737	10,354	
				Total cost ...	5,05,160

For the year 1869, therefore, there was a daily average of 10,534 people employed by the Public Works Department at an expenditure of Rs. 5,05,160, and if we add to this the work constructed and the sums expended in 1868-69, we shall see that Government employed for 19 months, over which the accounts extend, a daily average number of 10,027 poor at an expense of Rs. 7,74,144. Colonel Keatinge remarked that "it is an undoubted fact that with a smaller expenditure, the general population could not have been fed, and the Ajmere and Mhairwarra Districts must have suffered in loss of revenue and population much as the surrounding Native States have done."

126. When the above statements were placed before His Honor the Lieutenant Governor of the North-Western Provinces, he gave it as his opinion "that under the directions of the Commissioner and control of the Superintending Engineer, a great and beneficial work has been accomplished through these contracts, and the thanks of Government are cordially rendered for the same."

127. The poor-houses at Ajmere, Nyanuggur, and other places in the district had been opened before the end of 1868, and were thronged with the helpless and starving. The people attending them were of course unable to work on the public works, as they were only fit to be tended and nursed and not to labor. Many who went to find work fell down and died before they had commenced, and others expired with the first exertion of lifting a spade or mattock. When in this condition, they were taken care of till they could be sent to the poor-houses.

Work for weak and infirm poor.

128. The District Civil Officers were anxious to procure some light work for those who gradually regained strength; application was made to the Lieutenant Governor, North-Western Provinces, and readily acceded to by him for an advance of Rs. 50,000 for this purpose. All the Civil Officers and gentlemen available afforded their superintendence, and light earth-work was given to those deemed capable of exertion. The work was only roughly marked out, so that the result of the labor could not be shown, and the grant became a charitable donation on the part of Government, no adequate return being received for it. The work was chiefly digging a little earth out of the Ajmere and other lakes and a little earth-work near the poor-houses. The full sum expended amounted eventually to Rs. 73,170-14-6, besides the cost of grain procured from Agra, which was given to the poor in place of corn. The grant of the grain and money without an adequate return drew off numbers from the public works so long as the plan lasted. The rations were full rations, larger than what was given at the relief works, whilst the labor was nominal. The rations furnished numbered 929,642. The cost of Government grain (4,810 maunds) was Rs. 27,016-0-10, making altogether an outlay of Rs. 1,00,186-15-4. The Deputy Commissioner stated that the rates reported were subsistence, and the daily work by no means commensurate with the actual value at those rates. About 9 miles of road were superficially executed, and a couple of passes were put into excellent order, besides the excavation of earth in two reservoirs at Ajmere. The average cost of each ration was $1\frac{3}{4}$ annas.

Increase of poor to relief works in consequence of destruction of crops by locusts.

129. The khureef of 1869 had been much injured by locusts, but in the British Districts it was still 50 per cent. of an average crop, whilst the grass seeds assisted to support the population. When the khureef had been gathered, and at the same time the distribution of food by the District Civil Officers was coming to an end, the people again flocked to the public works, which by March were giving employment to as many as before the arrival of grain from Agra.

130. After the wheat crop of 1870 was reaped, all special famine labor was brought to a close. The total number fed by the relief works under Government orders and the cost may be stated as follows:—

Number of people employed on famine relief works during the continuance of the famine, and the cost.

Months.	No. of laborers employed daily.	Cost.	Months.	No. of laborers employed daily.	Cost.
		Rs.			Rs.
September 1868 to March 1869	9,500	2,69,000	September 1869 ...	9,100	18,500
April " ...	20,700	77,900	October " ...	7,600	31,300
May " ...	20,900	74,700	November " ...	5,100	42,100
June " ...	17,000	75,200	December " ...	3,100	13,500
July " ...	12,300	52,000	January 1870 ..	3,900	36,000
August " ...	12,000	48,000	February " ...	5,100	14,500
			March " ...	7,500	7,500
			Total of 19 months..	10,000	7,74,000

During the whole of the 19 months that the famine lasted, the officers of the Public Works Department were indefatigable in their duties. The poor had to be fed on Sundays as well as on other days. The works were all regularly planned and supervised, and the result has been an admirable system of roads, which the Ajmere and Mhairwarra Districts so much needed. The commendation bestowed by the Lieutenant Governor, North-Western Provinces, on the officers of the Public Works Department was well deserved, and Lieutenant-Colonel Forlong and the Executive Officers under him are well entitled to the thanks of Government for what they accomplished during the famine in alleviation of the distress.

Amount paid to poor at famine relief works.

131. The amount paid to each person only supplied him with a scanty meal. The cost of grain was so high that women and children could only get 10 to 14 ounces of dry grain, and able men 16 to 18 ounces for their day's labor, hardly sufficient to keep them alive, but yet so great was the pressure that the poor crowded to the works. When more favorable times came, the above low rates did not offer inducement enough for them to remain.

Allowance made to contractors for loss by famine labor.

132. The allowance made to the contractors for the labor of the feeble poor varied according to the work done. The practical result was, that the earth-work cost 6 per cent. more than it would otherwise have done. This was more than covered by the 5 per cent. for contingencies, which it is customary to allow on the gross total of every Public Works Estimate. Moreover, as the works progressed, the feeble poor who had become strong came upon the "able" list and did not affect the schedule rates so much. The extra cost paid to contractors by Government for executing the works as famine relief works was as follows:—

		Rs.			Rs.
September	1868	1,200	July	1869	600
October	"	1,800	August	"	600
November	"	2,600	September	"	900
December	"	2,300	October	"	1,500
January	1869	3,000	November	"	2,000
February	"	4,400	December	"	200
March	"	3,600	January	1870	400
April	"	3,700	February	"	1,200
May	"	900	March	"	1,300
June	"	900			
			GRAND TOTAL		33,100

Government by the energy and skill with which the works were carried on thus saved the lives of a large body of people at an extra cost to themselves of only Rs. 33,100, exclusive of the enormous benefit conferred on the country by opening up several useful lines of road. The communications now in existence have taken away the opprobrium, formerly attaching to us, of not providing the Ajmere District with roads, whilst we were preaching to the Native States the wisdom of constructing such in their own territories.

Close of work at Bulad Reservoir.

133. At the close of the financial year, a stoppage of the works at the Bulad Reservoir near Nyanuggur took place. The Executive Engineer was working without sanction, and no appropriation of funds had been made to the work, which could not be prosecuted till such had been done. The missionary gentlemen, hearing of the stoppage of the Bulad Reservoir, which had been for some time ordered to be closed and the people to be transferred to other works, complained that there were no works in the district for the poor. Other regular budget works, however, were continued as usual, and it was only one particular work which had not received the sanction of Government that was peremptorily closed. There were 2,300 laborers on this work out of a total of 9,024 poor employed. Other neighbouring work was indicated at

the time to the laborers. The subject is mentioned here, as it explains much of the misconstruction with which the closing of the Bulad works near the Missionary Station of Nyanuggur was viewed.

Close of famine relief works.

134. But the period for famine relief works was passing. At the end of March, the Deputy Commissioner, Captain Repton, considered that the necessity for special relief works no longer existed, and that they might close from 1st April 1870, as the poor could then go to the regular works which had been budgetted for and sanctioned. There had been a good rubbee harvest, and there was no further cause for anxiety. The number of poor were not more than the ordinary charity of the community could provide for. Grain had become comparatively cheap in price, and the rate of payment allowed during the time that grain was dear was now sufficient to purchase nearly double the quantity it formerly did. As soon as the rates were reduced to what would purchase the famine laborers the same amount of grain as they were before getting, the works were almost abandoned, and the number employed fell from 9,024 in the last half of March 1870 to 3,883 in the first half of April, and 3,058 at the ordinary rates of labor, and 540 at special relief rates, in the second half of April 1870. The principle on which this was done was quite correct. If the people were in want, sufficient was offered them to keep them in food, and the work on which they were employed was a famine relief work. They left it, showing that they could procure work on better terms elsewhere, but native like made a great hardship of the matter. The works were still open to them. Able-bodied men were taken on at the rates ruling previous to the famine, but the feeble poor were taken in any numbers in which they chose to offer themselves at the rates which would supply them with the same amount of food as they got during the famine. This was certainly the correct way to deal with the famine relief works.

135. Several large works were still open in April, and the expenditure on labour, including relief works, was for—

				Rs.
March 1870	...	...	...	22,600
April „	...	...	...	4,000
May „	...	...	...	13,000

The works under construction available for the poor were conveniently scattered over the country, *viz.*,—

Portions of Imperial Road,		9 in number.
„ District	„	3 „
Tanks		48 „
TOTAL	...	60

Of these 60 works, upwards of 30 are still progressing. The roads alone require an expenditure of upwards of 3½ lakhs of Rupees, and the tanks of half a lakh for the current year. There was no need after April for any civil or missionary relief works, and if labor was employed by the missionaries, as stated in one of the public prints, it was not on account of the absence of works in progress by the Public Works Department. The Ajmere poor might have been at once sent to the nearest work which had been budgetted for and sanctioned.

136. This will explain the course which has been pursued. The action taken by the Public Works Department, after the civil authorities had reported that there was no longer any occasion for special relief works, was perfectly justifiable, though the knowledge of what had been done was not communicated to the general public, which was to be regretted, as it would have prevented any misconception on the subject.

Expenditure of Ajmere Road Fund.

137. The Ajmere Road Fund Committee expended Rs. 10,965-6-4 on the repairs of various district roads, but there is no account of the number of people employed in these works.

Establishment of charitable grain club at Ajmere.

138. Mention has been already made of the grain purchased at Agra for the Ajmere District. As early as October 1868, Colonel Keatinge had established a charitable grain club at Ajmere, the object of which was to obtain subscriptions for the purchase and import of grain from a distance, selling it in small quantities at a rate to cover all expenses, and using the proceeds again for the purchase of a fresh supply. Convoys were written for from Agra, Bhawulpore, and Hissar, and a company was organized at Nusseerabad for the purchase of grain at Agra. The Government of the North-Western Provinces assisted in the work, and appointed an officer at Cawnpore to make the purchases. Arrangements were also proposed for conveying grain from Agra by the bullock train, but fell through. During 1868-69, the difficulties of carriage were insuperable. The charge of conveyance between Agra and Ajmere rose from Re. 1¼ to Rs. 2 per maund, and soon after could not be had at any price. It was only when the rains of 1869 had produced a supply of fodder that carts could travel.

Government imports of grain.

139. By the month of August 1869, the markets at Ajmere had been exhausted of their stocks from the protracted nature of the famine, and the absence of all considerable importations, either from Scinde on the one hand, or from Bhewanee on the other, whilst the imports by Bunjaras and camels in exchange for salt had not yet commenced. It was determined, therefore, to apply to the Government, North-Western Provinces, to despatch 8,000 maunds of grain from Agra, besides what was secured through contractors. Government applied for sanction to the measure and His Excellency the Viceroy consented to the despatch of the convoy. The great difficulty in the arrangement was carriage, for which a large sum had to be paid. The grain was distributed in various directions. Its arrival gave a certain degree of confidence to the traders, who saw that Government were alive to the wants of the people, and would be ready to pour grain into the country and save them from starvation, if such was necessary.

Loss to Government by imports.

140. By the time the grain had reached Ajmere, prices were already on the decline, and the consignment was a loss to Government. The decline was ascribed to the effect on the markets by the quantity imported by Government, but it was really due to the vast quantities which were now being daily brought from Bhewanee and Rewaree (where the khureef harvest had been unusually good) on camels sent for the Sambhur salt. There is never any fear of scarcity at Ajmere as soon as the yearly salt trade is opened. A rise in price from paucity of stocks always occurs during the two months preceding the opening of this trade, and scarcity at that time is common. The grain despatched by Government reached Ajmere after the camels for salt had commenced to arrive. Strings of 2,000 camels conveying grain were met at times, and these great supplies almost daily coming in really affected the market, and not the single despatch forwarded by Government. It is well that this should not be forgotten, for though the situation of Ajmere, like Orissa, became exceptional during the calamity, and the despatch of grain to it was of use, yet it must not be supposed that this despatch could be for a moment compared to the enormous daily transactions by the members of the mercantile community, nor could it materially affect prices over a considerable extent of country.

Amount of loss by Government imports.

141. The whole amount of grain received from Government and contractors was 19,467 maunds 15 seers, and the cost Rs. 1,13,838-11-8. Of this 12,472 maunds 38 seers were sold for Rs. 55,299-13-2 and 6,415 maunds 38 seers issued to the poor-houses, and expended in labor relief, at a cost of Rs. 36,399-14-5, making a total realization of Rs. 92,418-0-4, and exhibiting loss of Rs. 21,420-11-4. But besides this, there was the original cost of the grain and carriage paid at Agra, amounting to Rs. 48,552-2-4. After all charges had been included and credit taken for recoveries, there was a balance to be adjusted, amounting to Rs. 57,820-9-9, which shows the total loss of the transaction of Government, and which amounted to no less than Rs. 3 a maund.

Amount of grain imported.

142. The various consignments were as follows :—

By Government, in October 1868	... ...	767 maunds.
„ Contractors, in March 1869	... ...	4,000 „
„ Central Relief Committee, February 1869	...	5,000 „
„ Government, in October and November 1869	...	8,000 „
„ Seth Sumeer Mull, November 1869 ...	...	1,699 „
TOTAL	...	19,467 maunds.

Advantages derived from Government imports.

143. The advantage derived from these imports consisted in the confidence instilled into the minds of traders. Till the season traffic opened there was no chance of importations, and the stocks were completely exhausted. People wandered about the bazars with money in their hands, seeking for grain, which was not to be procured in return, while the relief houses and public works were almost paralyzed; for though money could be given, it could not be exchanged for food. The shops at Ajmere were closed on one occasion, and the trepidation approached to panic, which the action of Government allayed. It gave that necessary confidence which opened the small stocks that still existed. The imports which could not be compared with the operations of commerce yet interfered with it in no way. It was a charitable import by Government, not for profit, but for the relief of its famishing subjects, and as such, it was understood by the traders and never objected to. It was, moreover, in consonance with the feelings and habits of the country.

Imports of grain from Jeysulmere.

144. As early as November 1868, measures had been taken by Colonel Keatinge for procuring grain from Scinde. The price of grain was so high in the North-Western Provinces and in Guzerat that there was no certainty of any constant supply coming from either direction. It was therefore determined to depute a respectable agent to Jeysulmere to encourage traders to bring grain across the desert and provide for the security of the road. It was calculated that this measure would secure a supply from Northern Scinde, whilst the arrangements made in Mullanee kept the road open to Oomurkote and Hyderabad in Southern Scinde. The distance from Jeysulmere to Khyrpore in Scinde is 200 miles, in which are two marches, one of 36 and one of 80 miles, without water or supplies. The Jeysulmere authorities, however, maintain at stated intervals large reservoirs, which they keep filled with water. The deputation of the Agent for the purpose of keeping the road open had an extraordinary effect in drawing grain merchants to Jeysulmere, and large convoys of grain were brought from Scinde. Some of these were forwarded to Nagpore, some to Jodhpore, and a large number to Ajmere. As a register was kept of the imports of grain into Ajmere, an abstract of the returns will show how much that town benefitted by this arrangement. What are entered in the return as imports from Marwar are really imports from Jeysulmere, which reached Ajmere *viâ* Marwar. Any superfluous grain in Marwar would have been sent for sale to Nyanuggur. The import into Nyanuggur from Marwar amounted to 4,280 maunds only, whilst the entries into Ajmere from Jeysulmere reached 32,881 maunds :—

MONTHS.	IMPORTS OF GRAIN INTO AJMERE.			IMPORTS OF GRAIN INTO NYANUGGUR.		
	Jeysulmere *viâ* Marwar.	Bhewanee.	All other places.	Marwar.	Bhewanee.	Other places.
November 1868 ...	2,882	3,983	...	4,900	7,099	7,099
December „ ...	4,804	8,944	12	10,864	10,864	3,058
January 1869 ...	3,419	1,410	165	1,812	1,812	1,824
February „ ...	6,726	...	302	...	...	1,154
March „ ..	2,732	...	13	...	...	1,481
April „ ...	1,524	...	...	...	...	4,796
May „ ..	3,264	708	1,489	110	110	2,006
June „ ...	7,530	3,555	2,299	870	870	8,228
TOTAL ...	32,881	18,905	62,104	4,280	18,556	29,646

145. The Jeysulmere Agent was withdrawn in July 1869, by which time it was hoped that the worst of the famine would have passed away. During the month of November 1868, in which the Agent reached Jeysulmere, 6,000 maunds of grain passed through from Scinde. This quantity increased monthly till the transit in one month was 80,000 maunds. Many Kafilas, however, took other roads through Jeysulmere, without visiting the capital. The total transit of grain through the territory of Jeysulmere reached 1,175,000 maunds, and but for this timely provision there must have been far greater suffering in Marwar.

Operations of Ajmere Relief Fund.

146. By the middle of December 1868, it was found that the number of poor had so increased at Ajmere and Beawr as to make their relief a great tax on the usual charities of the city. A meeting of the European and Native residents was consequently held, and measures were adopted for raising a Relief Fund for the helpless poor. It was proposed to build relief houses capable of accommodating 250 persons, each at a cost of Rs. 350, and a cook-house to every two relief houses. Ajmere, Nyanuggur, Nusseerabad, and Deolee were the stations proposed for inaugurating these measures. The poor were to be fed and provided with blankets and a daily portion of cooked food. The principle of giving relief only to the inhabitants of Ajmere and Mhairwarra was as far as possible to be carried out. The committee considered that starving foreigners, who chiefly came from Meywar and Marwar, should not be driven away, but that they should be made over to the representatives of those States, who were bound to provide for their own subjects. An appeal was made to the public, but as the committee had no funds, the Government, North-Western Provinces, agreed to advance Rs. 10,000 with which to commence operations.

147. About this time, the Central Relief Committee was formed at Allahabad for the relief of distress throughout the North-Western Provinces, including the outlying Districts of Jhansi and Ajmere. The Local Committee was merged consequently into the general one. This latter was originated in the proposition made on the 7th January 1869 by the Secretary to the Government of India, Home Department, to the Government, North-Western Provinces, in which it was suggested that preliminary measures should be taken and the co-operation and assistance of the Bengal Chamber of Commerce should be invited for the immediate formation of a Central Committee at Calcutta. Meanwhile the Supreme Government, in the orders of the 23rd December 1868, had "distinctly recognized its own full liability for the support of the really helpless, and has declared that whilst it will give an equivalent of all sums raised from private sources, its assistance will not be limited by any consideration of the amount raised by private subscriptions."

148. The poor-houses were soon crowded with gaunt and emaciated beings, many of whom died at once after taking a meal, others lingered on a few days to end their miserable existence in the same way. It was intended that the poor-houses should be nurseries for the supply of labor to the famine relief works, but the truly famine-stricken were past help, and few indeed were ever fit for manual labor as long as the famine lasted. Crowds of Marwarees and other foreigners begged meals, but hardly any of them would work. For sometime the relief bestowed on them pressed heavily on the funds, whilst not much support was received at first from foreign States. Subsequently money flowed in, so that at the close of operations this fund was at credit.

149. Arrangements were also made for supplying food to the families of that class of our native subjects who, though poor, are too respectable to appear in public. One of the native gentlemen of the committee always attended at the distribution of food to these people, and carried out the measures which had been considerately arranged in their behalf.

Amount expended by Relief Fund.

150. At Ajmere, Rs. 38,605-13-5 was distributed in 345,052 rations, besides clothing; and at Beawr and Todgurh Rs. 35,987-0-7 was expended in 351,173 rations. At Nusseerabad 81,246 rations cost Rs. 8,686-6-6.

Return of Ajmere and Mhairwarra Poor-houses.

	Ajmere.	Beawr.	Todgurh.	Nusseerabad.	Deolee.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Diet	27,713 3 5	18,668 9 6	10,188 8 7	5,839 2 10	4,135 14 0	66,545 6 4
Clothing	1,670 10 0	1,732 14 2	1,438 12 9	991 0 0	930 9 4	6,763 14 3
Miscellaneous ..	6,002 7 7	992 6 3	889 15 8	1,856 3 8	160 10 9	9,901 11 11
Building poor-houses ..	3,088 4 7	2,025 0 7	50 13 1	.....	1,100 12 7	6,264 14 10
Sinking wells ...	134 3 10	. ...	.....	Labor relief -	7,276 8 1	7,410 11 11
Total ..	38,608 13 5	23,418 14 6	12,568 2 1	8,686 6 6	13,601 6 9	96,886 11 3

Scale of rations and mortality.

151. The diet at Ajmere was unground wheat and gram boiled, and kichree (bajra and dhal) on alternative days, and subsequently chuppattees and dhal, and rice and dhal. The quantities were 20 ounces to adults of both sexes, 12 ounces to youths, and 4 ounces to children below five years of age. Extra allowances of four ounces a day were also given to those whom the Doctor pointed out as requiring it. The scale, it will be seen, was actually higher in the case of adults than what the wages of a day laborer at the relief works could purchase. Notwithstanding this liberal allowance, many died from the emaciated condition in which they arrived. The mortality in the poor-houses was as follows:—

Mortality in Ajmere poor-house	...	...	...	1,387
„ Beawr „	...	...	...	669
„ Todgurh „	...	...	...	276
„ Nusseerabad „	...	...	...	241
		Total	...	2,573

Financial result of Relief Fund.

152. The financial result of poor-house relief was as follows: The subscriptions received amounted to Rs. 46,464-15-11. An equal amount, agreeably to the Government notification, was paid from the imperial treasury, making a total expenditure of Rs. 96,886-11-3, of which Rs. 56,464-11-3 was defrayed by Government.

Relief of starving at works.

153. The Public Works Department were also obliged to establish poor-houses near their works. Many came for work who were quite unequal to exertion. There was no carriage procurable to send them to the poor-houses, and they would have starved at the works unless assisted. The District Officers were themselves swamped with the number of poor, and till arrangements could be made by them, the subordinates of the Public Works Department were obliged to feed all who were unable to work or to go to the poor-houses. The sums thus expended amounted altogether to Rs. 11,074.

Relief at Deolee Cantonment.

154. In the tables there is observable an item of "Labor relief" at Deolee. This cantonment was placed at the extremity of British territory, where the borders of several Native States join, and the poor from all parts flocked to it. The Local Committee were unable to restrict their charity to British subjects alone, but ministered to all alike. To obtain some return for the money expended, they utilized their resources as much as possible, and made a few miles of road near the station.

The measures of the Deolee Committee were guided with much judgment, and the officers of the station exerted themselves indefatigably in the relief of the distressed, who, as everywhere else where Europeans were resident, found assistance and kind sympathy.

Measures adopted by Lieutenant-Colonel MacDonald, of Deolee Irregular Force.

155. It is right also to mention the public spirited exertions of Lieutenant-Colonel MacDonald, Commanding the Deolee Irregular Force, in procuring grain for the cantonment. This officer, commencing with a loan from the Charitable Grain Fund, imported 1,000 maunds of wheat and 2,500 maunds of other grain from Boondi. He then procured the services of a camel contractor to furnish 2,000 camels, which were employed in bringing grain from Agra to Deolee, and he afterwards made the arrangement self-supporting. The camels were taken over by the bazar bunnyas, and for five months regularly employed on the terms agreed upon by Colonel MacDonald. Thus Colonel MacDonald's exertions secured the supply of the Deolee Cantonment, where were stationed his own force and a corps of Bengal Irregular Cavalry. By these measures wheat in the Deolee Bazar fell to 10 seers per Rupee, the commoner grains being actually dearer.

Relief at Neemuch Cantonment.

156. Thousands of Marwar poor had to be relieved at every station on the roads leading to Marwar. Brigadier General Montgomery early established a poor-house at Neemuch for their relief, and collected subscriptions amongst the European and Native community. This was supplemented by subscriptions forwarded to Colonel Keatinge from the Maharajah of Jodhpore, and from sums received from Bombay and other places for the starving Marwarees. Numbers of them passed through Neemuch on their way from and to their own country. The expenditure at Neemuch was from Rs. 20 to 25 per diem, given daily to between 200 and 300 persons.

Relief at Erinpoora Cantonment.

157. Great crowds also passed through Erinpoora. On visiting the poor-house at Erinpoora early in October, Colonel Keatinge remarked, "that he was not prepared for the terrible extremity of famine, into which he found the greater part of the persons receiving aid had degenerated, or the consequently heavy and intensely disagreeable duty Major Carnell and his officers had voluntarily burthened themselves with." His Excellency the Viceroy, on hearing of the self-sacrificing exertions of Major Carnell and the officers of the Regiment, warmly applauded their conduct and desired to be informed if it was necessary that Government should give any aid either by a grant for the purchase of grain or by opening relief works; and that he would be glad to hear any suggestion which might be offered as to the way and extent to which Government could render assistance.

158. The sight of the dreadful misery of those who arrived at Erinpoora convinced Colonel Keatinge that nearly every one who came to the poor-house in the emaciated weak condition they were in had little chance of surviving. They were lying about in all directions in the last stage of existence. Some ten per cent. of arrivals died daily, but fresh arrivals kept the number about the same.

159. The food given only protracted life for a few days. Colonel Keatinge considered that the truest charity would be to select a certain number (as many as the funds could afford) principally of young people; to separate them from the rest of the paupers, lodge them in tents, and feed and clothe them sufficiently well to ensure their recovery; after which they might be employed in some light work.

160. With a view to carry out the proposal for a special relief-house, 210 boys and 120 girls, all of whom were left without protectors, were selected. The daily cost of maintaining these children was Rs. 60. The measure was regarded as one of true benevolence, and Major Carnell, writing of it to Colonel Keatinge, says, that "not only have the operations instituted at this station under your orders undoubtedly rescued from a premature grave the very young of the population, but have been regarded far and wide amongst the native community as another of the numerous acts of benevolence for which the British Government has obtained renown."

161. The children in the special relief-house got strong and healthy, and before many months 263 were formally entrusted to their relations and friends, and the remaining 61 were taken with their own consent to Beawr and made over to Mr. Shoolbred. The amount spent at Erinpoora in the poor-house amounted to Rs. 16,381-6-2, and nowhere were the results productive of greater benefit. The number relieved at the ordinary poor-house varied, but reached 38,113 in the month of September 1869.

Relief of starving Marwarees by the Government of Bombay and Chamber of Commerce.

162. The assistance given by the Bombay Government for the supply of funds for the starving Marwarees deserves prominent mention. Accounts reached Bombay through the native merchants of the frightful condition of their countrymen in Marwar, and a subscription was at once organized for the relief of the distressed. By July 1869 the Marwarees had already forwarded Rs. 10,000 to Palee and Rs. 6,000 to Jodhpore. The Bombay Government and the Bombay Chamber of Commerce took a deep interest in the movement, and actively exerted themselves to further the measure. The Government placed Rs. 20,000 of the balance of the money collected at Bombay for the Indian Famine Relief Fund at the disposal of Colonel Keatinge, and subsequently Rs. 4,000 more, and the Bombay Chamber of Commerce remitted Rs. 7,000. A subscription was also organized amongst the Marwarees in Guzerat, which sent Rs. 2,000, whilst the Maharajah of Dhar made a munificent donation of Rs. 6,000, and the Maharajah of Bhurtpore of Rs. 2,000. These liberal gifts saved many lives and enabled the various committees to tide over the dreadful time before the grain and grass seeds came to the assistance of the distressed. Altogether Rs. 54,000 was subscribed for the starving Marwarees, which was distributed among the various poor-houses and Palee.

Measures of relief by the United Presbyterian Missionaries.

163. It is not possible, when speaking of the measures of relief for the famishing in this dreadful calamity, to pass by in silence the devoted and disinterested conduct of the gentlemen of the United Presbyterian Mission who set a noble example of the self-sacrificing truths of Christianity. Some of them were in isolated situations, living in native villages, with none but the poor and starving around them. They did not consider whether the sufferer who wanted relief was a British subject or a Marwaree. Misery bore the same features to them when depicted in the form of our common humanity. Seeing the distress around them, and feeling that it would divert the mission funds from the purpose assigned if used for the support of the poor, they appealed for assistance to their Church in Scotland, and to the general public through the pages of the Missionary Record of their Church.

164. The appeal was liberally answered, and the members of the United Presbyterian Church subscribed a sum of no less than £5,000 to assist them in their philanthropic labors. They made application to their friends at home by telegram—"Shall we take up 800 orphans, or how many?" The charge was accepted. They made also another appeal, in which they said: It is obvious "that whatever may be needed for the orphans at present and in future years, now numerous and liberal donations are required for famishing men and women. Hence an appeal for famine funds (not for the orphanage) is made to the general public as well as to members of the United Presbyterian Church." "A very important distinction," writes the Secretary, "is drawn by the missionaries, not only between the orphans and other sufferers, but between those whom they call destitute foreigners and those they describe as 'British poor.' The help they ask is not specially for the latter class, *i. e.*, the natives under British rule, but the former, the inhabitants of Marwar and other States under Native Government."

165. It was for the starving of all classes that the appeal was made, and which was so liberally responded to. The money was spent partly in famine relief works and partly in poor-house relief. The Revd. Mr. MacGill; the Secretary, on behalf of the missionaries says, "that the poor-houses connected

with the public works had stopped [*N. B.*—This was true as regards public works poor-houses, but a mistake as regards district poor-houses] as there were not officers to superintend them properly. Government was continuing works for the able-bodied, and has undertaken to open works in districts where it is represented that a certain number of able-bodied can be not together. [*N. B.*—All Government works were open to both able and feeble]. So long as the people were ready to help themselves, it was a comparatively easy thing for Government to organize them into working bands, though even then the extent of the calamity proved too great for its resources. But now that the people have ceased to help themselves or one another, but remain at home to die, it is impossible for the knot of Government officers to go into the nooks and corners of the villages to bring relief to the people. In such circumstances, it becomes all the more incumbent on private individuals to do what they can."

166. These were the philanthropic motives which induced these gentlemen to seek out distress and strive to allay it. After the sums subscribed at home had been expended, they found themselves with numbers of these poor dependent creatures on their hands, who would not go elsewhere for labour, but adhered to them at all hazards. The general distress had ceased, but this seeking out of the helpless and caring for them placed new burthens on their now-exhausted funds, and they found themselves in debt to the amount of Rs. 19,000. They have only lately made this known, and forwarded an application for the reimbursement of the amount; and there is little doubt that Government will considerately acknowledge the labors of these gentlemen and prevent their being actual losers in pocket by their unremitting exertions. The missionaries not only gave their funds, but their time and energies for the relief of the distress.

167. These gentlemen also assisted the various committees of the poor-houses at Ajmere and in the districts. The Revd. Mr. Robson at Ajmere, and Mr. Robb at Nyanuggur, and both the Revd. W. Martin and G. Martin at Nusseerabad, were indefatigable in their labors, and all have suffered more or less in health by their exertions during the famine. I trust they will pardon me for mentioning their names in this public report.

Services of the District Officers of Ajmere and Mhairwarra.

168. It is not for me to commend the labours of my predecessor Colonel Keatinge. His services during the famine are known to, and will be appreciated by, Government. The services of the District Officers have been already commended by His Honor the Lieutenant Governor of the North-Western Provinces, but those who have seen the never-ending labor and deep anxiety which an officer in charge of a district in the midst of such a calamity has to undergo can appreciate the unflagging energy and zeal with which Captain Repton, the Deputy Commissioner of Ajmere and Mhairwarra, went through his self-imposed duties. Catpain Quinn and Captain Lassalle were also untiring in their labors, nor should the unostentatious but most fatiguing and disagreeable labors of Dr. Murray, Civil Surgeon of Ajmere, be forgotten, who day after day for five or six hours for months together attended the sick, the starving, and the dying wretches at the poor-houses with an untiring patience and kindness.

Measures adopted in Native States for relief of distress.

169. Before alluding to the steps taken by the several Native States to mitigate the distress within their limits, it will be advisable to refer to what was done by the Agent to the Governor General to abolish those restrictions on the free transit of grain which more than anything else tended throughout Rajpootana to intensify the misery in those places which already suffered from the total absence of any harvest.

Restrictions on grain trade in Rajpootana.

170. On the 3rd October 1868 Colonel Keatinge first brought the general injury caused by the restrictions on the grain trade to notice. Not only were the duties charged very high in amount, but they gave an opening for all manner of vexatious interference by Thakoors and officials along the line of road, so that

the delays entailed on traders added very much to the cost of grain. A hundred bullock loads of grain paid Rs. 75 for customs duty and mappa (a tax at each village for protection on the road) in transit through Meywar alone; and including delays, the charges, before grain from Chittore could reach Nusseerabad, a distance of 150 miles, might be reckoned at Re. 1 per bullock load, or 8 annas a maund. The bunnyas at Nusseerabad, where the price of wheat was at the time 10 seers per Rupee, petitioned that if they were allowed to import grain into the cantonment free of duty, they would sell it at one seer per Rupee cheaper than they were then doing.

Removal of duty on grain by Jeypore.

171. Colonel Keatinge addressed the Native States for a remedy to this condition of the trade. The first who took a decided course in the matter, not on account of any pressure which was put on him, but solely for the purpose of benefitting his subjects, was the Maharajah of Jeypore, a Chief conspicuous alike for liberality and benevolence. The duties on grain which was obliged to pass through his territories, *en route* from the North-Western Provinces to Ajmere and the Sambhur Lake, yielded him a considerable revenue. Judging, however, that the necessities of the people required every facility for the free passage of grain from one State to another, the Maharajah abolished for ever all transit duties on grain throughout his extensive territories, and thus freed, as far as grain was concerned, the road to Ajmere from the trammels which before surrounded it.

Proposal by Colonel Keatinge for conference on grain trade.

172. This decided action on the part of the Maharajah of Jeypore materially strengthened Colonel Keatinge's hands. He invited delegates from all the Native States in Rajpootana to a conference at Ajmere on the 16th December 1868 for the purpose of discussing the question of duties on grain, and either abolishing or reducing those duties whenever famine was impending.

Articles agreed to by conference.

173. The conference assembled at Ajmere on the above date, and it was agreed—

1*st*.—That the practice of "Bundee," or prohibition of export and the fixing of prices by the State and every other artificial restraint on the sale and removal of grain, is to be permanently abolished.

2*nd*.—That a maximum rate of 2½ annas per maund be levied once only by each State on all grain moving within or through its territory, and that any rates in excess should be immediately abolished. This rate not to be considered to include Bhom and Chowkeedaree, which may, at the discretion of the ruler, be levied according to existing rates. (The rights of Thakoors to be considered as Bhom, as regards this engagement.)

3*rd*.—That when the price of wheat reaches 8 seers per Rupee (Government weight and coinage) in any two of the States of Jeypore, Bickaneer, Kishengurh, Ulwar, Bhurtpore, Dholepore Kerowlee, Tonk, Boondi, Jhalra Patun, Doongurpore, Banswarra, or Pertabgurh, or when it reaches 6 seers per Rupee in any two of the States of Jeysulmere, Marwar, Mullanee, Meywar or Sirohi, then it be considered that there is famine in the land, and all the States immediately relinquish the collection of duty on grain until the prices have again fallen below that level. When the States relinquish the collection of duty, the Thakoors will be expected to do the same. The dates for the cessation or renewal of the duty to be determined by the Agent, Governor General, Rajpootana, in consultation with the vakeels accredited to him. As, however, the value of money and the average of prices may be very seriously altered by the construction of the Rajpootana Railway, or by other causes, the limit of prices in time of scarcity, determined in this last clause, should be subject to revisal every ten years.

Consent of States to abolition of duties during famine.

174. The Kotah delegate announced that, notwithstanding the loss which the policy would necessarily entail upon the Maharao of Kotah, His Highness would, in conformity with the wishes of Government, accept it. The other Chiefs agreed to the rules proposed, and thus by the tact and prudence of Colonel Keatinge was the greatest obstacle to the free carriage of grain and its transport to the famine-stricken districts removed entirely during the continuance of the calamity and materially diminished for the future. This was done at no slight sacrifice of revenue on the part of the States. Nearly all the States in usual seasons raise a revenue of from 3 to 5 per cent. of the total amount of their revenues from the tax on the transport of grain. In famine years, when other sources fail, the rate of tax on grain is generally raised, and compensates in some degree for the loss of assessment on the produce of the soil. It thus enables the States to meet the many extra expenses attendant on a famine.

Exception in favor of Jeysulmere.

175. The very peculiar circumstances of the Jeysulmere State required that an exception should be made in its favor. As the Maharawul provided water at various stages in the great desert between Scinde and Jeysulmere, not only for the traders, but for their cattle, an extra cess of 2 annas a maund on grain was sanctioned on this account.

Approval by His Excellency the Viceroy in Council.

176. His Excellency the Viceroy in Council expressed the great satisfaction with which he had perused the documents reporting this reversal of policy on the part of the States of Kotah and Boondi to abandon the restrictions on grain, and desired the thanks of Government to be communicated to the Jeypore Durbar for the lead taken and the example shown by it throughout these proceedings.

177. The abolition of the restrictions on the transport of grain in Rajpootana was quickly followed by the same policy being pursued in the neighbouring territories of Pahlunpore, Guzerat, Eedur, and Kutch. and thus grain was everywhere free to be brought from the sea board had the means of transport been only available.

Measures proposed by Government to Native States for relief of distress in Native States.

178. The Supreme Government in October 1868 pointed out to the Chiefs of Rajpootana the various measures which it considered it was their duty to adopt during the continuance of the great calamity which was then threatening. The course suggested by His Excellency the Viceroy to them was, to give relief to the indigent and starving populations in their territories, by the construction of useful public works, especially those for communications and irrigation, the repression of grain robberies, the prevention of the sale of children, the abolition of taxes, and of any measures interfering with the free movement of cereals. Subscriptions in cash or cooked food to indigent women and children were also advised, as also the storage and sale of grain, so long as it did not interfere with the markets, and dissuading the population from emigrating without a definite object. These instructions were circulated to and impressed on the minds of all the Chiefs by the Political Officers in Rajpootana, and it will be seen that the measures taken in accordance with them were generally of a liberal nature.

Relief by Maharana of Oodeypore.

179. Of the various rulers who guided by true philanthropy exerted themselves to mitigate the miseries of the starving, none were more conspicuous than the young ruler of Meywar. The Maharana, in conformity with the traditional policy of his family, equally with the Maharajah of Jeypore, set an example of charity to the other Rajpoot rulers. Early in November 1868, His Highness remitted the customs and mappa duties on grain throughout his territories for one year, as well as all restrictions on its free import and export, for which His Excellency the Viceroy sent him a khureeta in acknowledgment of his liberal conduct.

180. The Maharana also advanced money from the State Treasury, which British management during his minority had filled, to the traders and others in Meywar—

	Rs.
To the Manager, Hilly Tracts	25,000
„ Hyder Hubboolla	22,500
„ Khemraj Hookum Chand	10,000
„ Ibrahim	11,000
„ Minor Traders	13,000
TOTAL ...	1,05,000

His Highness at the same time purchased Rs. 35,000 worth of grain in Malwa. To encourage the traders in the Neemuch Cantonment, he remitted from ½ to ¼ of the duties payable by them. The managers of the districts in Meywar were also enjoined to give every assistance in providing the poor with food and seed grain, and, where necessary, to remit the Government demand on the harvest. They were also to encourage the tilling of land near the lakes and the digging of wells. Relief works were at the same time commenced to the amount of two lakhs of Rupees in the city and its vicinity :—

In the City	Rs.	1,00,000	employing	1,178	poor.
„ Jehazpore	„	18,300	„	584	„
„ Bheelwarra	„	15,000	„	226	„
„ Chittore	„	26,300	„	500	„
„ Koomulghur	„	25,000	„	400	„
„ Kherwarra	„	6,000	„	150	„
„ Other works	„	7,300	„	456	„
Total	Rs.	1,97,000	employing	3,504	poor.

In addition to this Rs. 5,000 a month was paid towards the construction of the Mhow and Nusseerabad Road under the Public Works Department. This payment was subsequently doubled, and the whole payment on this account was Rs. 1,80,000.

181. A grain club was formed at Oodeypore, to which His Highness subscribed Rs. 25,000.

182. There were already "Suda Bhurts" or relief doles in Meywar, where handfuls of grain were distributed gratis daily :—

At Oodeypore	56	maunds	flour to	3,000	people.
„ Jehazpore	7½		„	400	„
„ Chittore	14½		„	900	„
„ Koomulghur	21		„	550	„
„ Kytaspore	52		„	3,000	„
„ Gudhore	7½		„	400	„
Daily maunds	88½		Poor	8,250	

Cooked food at the rate of 1lb. to an adult and ½lb. to each child was also daily given—

In Oodeypore to	7,500	poor.
„ Koomulghur	2,000	„
„ Bheelwarra	700	„
„ Chittore	500	„
TOTAL ...	10,700	poor daily.

At this time, wheat at Oodeypore was seers $6\frac{6}{16}$ per Rupee and Indian corn seers $7\frac{14}{16}$. Lieutenant Colonel Hutchinson, to whose report I am indebted for

the above information, says that from the 19th April to the 31st May 1869 grain had been given to—

	46,469 Men.
	78,650 Women.
	83,918 Children.
TOTAL ...	209,037

The quantity of grain distributed was 849 maunds 3 seers. This would, however, give less than 5½ ozs. each, so that what was given was a dole to supplement what could be otherwise obtained; and as in Native States these doles are given indiscriminately to all comers, it was most beneficial in assisting the poor, who had families, and who made up their subsistence by their accustomed daily work. These very liberal and well considered measures by the Maharana met with the high appreciation of His Excellency in Council and were published in the *Government Gazette.*

183. A large number of Marwar poor were thrown on the charity of Meywar. The Maharana met the influx with his accustomed hospitality. The number of people supplied with food during the year 1869 after Colonel Hutchinson's report for 1868 had been written, and which was before the Marwar emigrants had been reduced by starvation, was 1,163,766 and the cost Rs. 50,084-4-0. There was scarcity of grain in August and September 1869 at Oodeypore as elsewhere, and to induce imports presents were made to traders, and some received perpetual remissions of duties. Subsequent State reports brought down to April 1870 give the number relieved at Oodeypore at 1,932,920 and the cost at Rs. 80,000. The number of poor who found employment in the works was estimated at 421,416 and the cost at Rs. 1,77,041-7-6. Altogether the expenditure of the Maharana in relief and charity during the famine must have reached close upon five lakhs of Rupees, or £50,000.

184. The money advanced to the Superintendent of the Hilly Tracts by the Maharana was employed by the Commandant of the Corps in a number of small works, which gave employment to the Bheels and prevented any grain robberies. The chief works on which the money was expended were—

Repairs to buildings at Kherwarra.
A granary at Jawud.
A tank at Sirara.
Restoration of fort at Sirara.
Ditto ditto Kullianpore.
A tank at Bengong.

185. Jeypore before all other States first took the lead in a liberal policy. The Maharaja of his own accord, so early as the 20th September 1868, abolished for ever the duty on grain throughout his territories. This has been already referred to. His Highness sanctioned the construction of many works as famine relief works. These gave employment to numbers of poor, and as many as 15,000 people were employed on them daily. Loans were granted to the agricultural classes and two lakhs of Rupees were given to zemindars, whilst large remissions of revenue were made to all who needed them. Relief-houses for the helpless poor were provided, and were most efficiently organized.

Relief at Jeypore.

186. The commencement of the rainy season of 1869 was very unfavorable at Jeypore, whilst the distress had by that time increased much. The roads and thoroughfares presented a most pitiable spectacle, and bodies were seen lying dead by the road-side. In the month of August, a meeting of the residents and principal inhabitants was convened, at which the Maharaja himself presided, and promised to double any subscriptions which might be raised. A sum of money was collected on the spot, which warranted the outlay of Rs. 700 a month in relief. The donations amounted to Rs. 15,000. The distribution of this charity was no easy matter in such a large city as Jeypore, where there are always numbers of idle and lazy vagabonds. These pressed forward for the

grain to the exclusion of the really needy, who were too weak to push their way through the crowd. On one occasion no less than 13,000 attended to obtain a supply of food. Tickets were consequently introduced, and were given to respectable native gentlemen to distribute amongst the poor. The worst cases received red tickets; less needy received blue tickets; whilst yellow ones were given to those fit to labor. Special works were set apart as relief works, and the relief was carried out with an admirable system and regularity, for which the Maharaja was much indebted to the excellent skill and management of Lieutenant Jacob, the Executive Engineer.

187. The distribution took place inside a garden, and a thatch was put up against the wall all round, capable of accommodating 600 poor and feeble. The sick poor were treated by an excellent Native Doctor (Casim Ali), and a barrel of arrow-root from Calcutta and other comforts were provided for those who needed careful nursing and light nourishment. The sanatory measures were excellent, and the simple expedient of giving two blankets stitched together between three people prevented thefts of blankets. In September 34,408 adults and 19,491 children were relieved, and in October 23,189 adults and 17,819 children.

188. Lieutenant Jacob truly says—"Now that all arrangements have been made, it is easy to carry on the work, but no one can well realize, unless they have had to do the work, the care and thought and time and downright labor that is necessary."

Lieutenant Jacob recorded his thanks to the officers of the Telegraph Department and to the Superintendent of the Jail, whose services were voluntary. The acknowledgments of the Government of India were conveyed to the Maharaja of Jeypore for the active interest he had manifested in the cause of humanity, and to the Committee of Management and the officers named by Captain Jacob.

189. The rain season was unfavorable in many pergunnahs of Jeypore, but the liberality of the Maharaja alleviated distress wherever it could be reached.

Remissions, amounting to upwards of a lakh of Rupees, were again made, and in addition relief works in the pergunnahs at the following places were opened:—

	Rs.
At Runtumbore	71,252
Fort at Mowah	5,321
„ Bowree	11,120
„ Madhorajpoora	1,500
„ Nasreeda	2,000
„ Amber and neighbourhood	91,520
TOTAL ...	1,82,693

190. An interesting table of the emigration from Jeypore is furnished by the Political Agent, which shows:—

	Houses.	Ploughs.	Souls.
Emigrants	3,995	1,480	15,980
Returned	640	335	2,615
Still absent	3,655	815	13,465

Relief at Jodhpore.

191. Marwar did not follow with the same spirit the example set by Meywar and Jeypore, though the Maharaja is not deserving of all the blame which has been cast upon him. The Marwar population had emigrated, and the poor and destitute were com-

paratively few within the Marwar borders. The revenues of the country were however utterly crippled by the famine. The support of the Marwarees, who had emigrated to other countries, was said to be the duty of the Maharaja, but with a poverty-stricken country, the impossibility to perform all that was demanded was not considered. The Marwarees besides were not all ryots of the Maharaja. Allowing that all the applicants who claimed relief were in reality Marwar subjects, and none from Bickaneer and Shekawattee, yet the ryots of the Maharaja must have been very few numerically to the ryots of the several Marwar Thakoors; the proportion of kalsah or crown land in Marwar being to land held by feudatories and others as one to eight. The revenues of Marwar are about 30 lakhs of Rupees a year, and the Maharaja's revenues suffered in 1868-69 a loss by the famine of about twelve lakhs of Rupees, and ten lakhs in 1869-70, whilst the State expenses were out of all proportion increased. No other State, excepting Bickaneer, suffered in the same degree, and when judging of what was done by the Maharaja, the crippled resources of the country should be taken into consideration.

192. No steps were taken by the Maharaja for the relief of distress till March 1869, when His Highness agreed to pay for the construction of that portion of the Agra and Ahmedabad Road which passes through his territories, and for a branch from Palee to Jodhpore, being a total length of road of 145 miles. These roads will cost about seven lakhs of Rupees. The roads are to be made by the British Government, and the cost to be defrayed at the rate of one lakh of Rupees a year.

193. The Ahmedabad road was commenced at once as a famine work in various parts of the line. It was thronged at the Mhairwarra end with famine-stricken laborers, but few of these were Marwarees. Most of them were the poor of the British districts. So difficult did it become to procure labor afterwards, during the fever epidemic, that the works were temporarily closed for want of labor in September 1869.

194. When the Marwarees were crowding back to their own country from the neighbouring States, the Maharaja subscribed Rs. 11,000 to assist the poor-houses. This sum was distributed by Colonel Keatinge as follows:—

	Rs.
To Ajmere poor-house	5,000
„ Neemuch „	3,000
„ Pahlunpore „ . .	2,000
„ Erinpoora „	1,000
TOTAL ...	11,000

195. A famine relief fund was also opened at Jodhpore, and work commenced on some roads in the neighbourhood of the city. Rs. 5,000 was subscribed principally by the Thakoors, and about nine miles of good road opened. The laborers were chiefly the families of men in Raj employ, who could not subsist at the then ruling prices of grain on the pittance the members of the family received who were in service. As the artizans and agriculturists had abandoned the country, few of the lower orders were left to work. Even the beggars had departed, and those who sought relief were from the classes usually above those subsisting by daily labor.

196. A subscription was got up for the poor of the city, to which the Maharaja and his zenanah subscribed. It amounted to Rs. 42,000, and received liberal assistance from the Marwarees at Bombay. Besides these subscriptions, doles of grain were given by the charitable. The most important of these was established by the Jorajaee Maharanee, one of the wives of the Maharaja, who distributed daily 7, 10, and latterly 15 maunds of cooked food daily, of which several maunds were given after sunset to the families of respectable people, who were ashamed to be seen begging for food. The charity of this lady cost her upwards of Rs. 30,000.

197. The District of Mullanee, which is under the direct management of the Political Agent, was almost depopulated by emigration. The native official in charge was called on for a list of such works as would give employment to the poor, and which might be profitably commenced, and were situated in different parts of the country. The deepening of four tanks already in existence was taken in hand, as well as the construction of three new ones. An advance of money was at once made for the works, and the Jagheerdars were informed that half the cost of any work undertaken in their estates would be paid for by the Political Agent.

Relief in Mullanee.

198. The Marwar Thakoors, as a rule, were exceedingly liberal in their charity, and vied with the ladies of the zenanah in the care of their ryots. The Raepore Thakoor expended a year's revenue, Rs. 70,000, for this purpose, and constructed three or four very fine tulao embankments. The Koochawun, Pokhurn, and other Thakoors were also conspicuous for their exertions in relief of distress, and generally speaking, the mass of Marwar Thakoors behaved well, and became involved in debt to save their ryots. The dreadful shock however caused by the destruction of the khureef crops of 1869-70 by locusts paralyzed every one. The supply of the bunyas was exhausted. They called upon the Thakoors to repay them their advances. The Thakoors were unable to do this. The bankers not receiving repayments of their advances from the bunyas, a monetary panic ensued. Several heavy failures occurred at Jodhpore and Palee, which were only stopped by the Maharaja withdrawing his own bills from the market, and advancing Rs. 80,000 in cash to assist the bankers. It was not till the camels for salt brought grain into the country, and the grass seeds ripened, that the mass were safe from actual starvation.

Relief by Marwar Thakoors and others.

199. Little was done at Boondee to relieve distress. This State suffered much from famine, the soil being scanty on sheet rock. It was in a wretched condition, and the Maharao Raja did not exert much energy for the relief of his people. Emigration relieved the markets to a large extent, and measures were taken for the import of grain from Kotah and Central India. At the capital, doles of grain were distributed, and the bankers instituted a fund for the same purpose, but the Maharao Raja did little.

Relief at Boondee.

200. At Kotah, the dearth was not great, and no special relief works were necessary. The Maharao is said to have set aside Rs. 36,000 to supplement the charitable dole of food usually given at Kotah, but owing to the gross mismanagement in the State, it is doubtful if any of this ever reached those for whom it was intended. The late minister is said to have inhumanly monopolized the whole of the grain of the country which he held back till prices had reached their highest point. Thousands in the meanwhile had come for relief to Kotah, the granary of Rajpootana, but were not admitted within the city walls, and suffered great misery without.

Relief at Kotah.

201. It is always a pleasure to speak of the exertions of the Maharaj Rana of Jhallawar, because they are so liberal and hearty. The Jhallawar country did not suffer from famine, but as soon as the Maharaj Rana heard of the destitution at Deolee and Boondee, he sent at once 60,000 maunds of grain, for which he could not at first be persuaded to take payment, and he subsequently induced the merchants of his capital to despatch grain to the value of 1½ lakh of Rupees to the same quarter. Relief to the poor of his own and other States who flocked into his territory was freely given. Public works were opened, and the total cost of relief operations undertaken exceeded Rs. 80,383, of which nearly Rs. 30,000 were expended in cooked food distributed daily. With this sum 2,729 persons were regularly fed at Jhalra Patun, during the whole time the famine lasted, whilst after it ceased, 29 children were maintained and clothed, and restored to their friends. The liberality of the Maharaj Rana was imitated by the

Relief at Jhalra Patun.

bankers and traders of Jhalra Patun. Liberal subscriptions and donations were also made to the poor-houses, for all of which His Excellency the Viceroy expressed the satisfaction of Government. Relief was given, as His Highness expresses it, "first, to please God, and secondly, to please the British Government, which is ever anxious for the welfare of God's creatures."

Relief at Tonk.

202. Tonk, which suffered cruelly from great want of grain, was guided through the famine by that able officer, the late Captain James Blair, whose loss is so deeply lamented in Rajpootana. Twenty-nine thousand maunds of grain were purchased by Captain Blair at a cost of Rs. 82,000, besides transit charges, amounting to Rs. 58,000. It was proposed to purchase double this quantity, but it was found that merchants so far from being discouraged by the State importations, accepted them as a guarantee, that the import of grain was not likely to be attended with loss. This enabled the State to withdraw from further action. The total amount imported into Tonk, both by the State and by merchants, amounted to 1,58,385 maunds. No convoys were plundered on the road, though a few petty thefts of grain occurred.

203. In October 1868, the streets of Tonk became crowded with beggars. A poor-house, supported by private subscriptions, amounting to Rs. 900 a month, was organized. The charity was devoted to the support of the weak, aged, and infirm, who received 12 to 16 ozs. of grain per head. No labor was demanded from these, because it was considered more expedient to allow them to supplement their rations of grain with any small earnings they might make. The charity ceased in June 1869, up to which time from 310 to 800 people had been daily relieved.

204. The State expended Rs. 4,500 for the support of destitute strangers and casual poor. As the funds of the State were at a very low ebb, the British Government was applied to for a loan of one lakh of Rupees for special famine relief works, which was granted by His Excellency the Viceroy. The laborers were paid in grain 24 ozs. per man, 16 ozs. per woman, and 8 ozs. per child. Applicants crowded to the works. In January 1869, 1,795 persons daily were employed, and in February 2,500. In March 1869, the numbers fell to 1,400. Ten tanks were constructed, as giving the greatest assistance to the agricultural classes. When the rains set in and labor at the tanks was not possible, roads were made at the capital.

205. Tuccavee advances were also freely granted to the zemindars for the digging of wells and tanks. Up to June 1870, the following sums had been expended in these various modes of relief:—

	Rs.
Tanks and relief works	57,158
Roads	9,419
Alms-houses	11,295
Tuccavee advances	16,313
TOTAL ..	94,215

Relief at Sirohi.

206. At Serohi, which is a very poor State, with a small revenue of only 1¼ lakh a year, the Rao devoted a sum of Rs. 5,000 to deepening the city tanks, and he also subscribed Rs. 100 a month for the famine relief works on Mount Aboo, where a poor-house was established. One was also organized at the foot of Aboo at Anadra. Thousands of Marwarees returning to their houses were there provided with a meal and passed on. The subscriptions for these various reliefs amounted to Rs. 13,782, of which the Kattywar Chiefs sent a handsome donation of Rs. 2,600 and Government supplemented the subscription by a grant of Rs. 2,591. The relief given at the poor-houses amounted to from 66 to 300 rations a day. The Rao of Sirohi also gave much charity from his privy purse.

Relief at Bickaneer.

207. Bickaneer suffered more than any other State from the famine, not excepting Marwar. The Government of the Punjab expressed a hope that the Bickaneer Chief would endeavour to take measures for relieving the distress of his subjects. It was added that His Highness might appropriately contribute towards the famine relief fund of the Punjab, in consideration of the large number of Bickaneer subjects who were being relieved. But no aid was received from Bickaneer, the Government of which was utterly wanting and weak, and because large areas of country being owned by Thakoors, the Maharaja considered himself absolved from assisting ryots who belonged to Thakoor's villages.

CHAPTER IV.

Concluding observations.

Employment of camels to transport grain.

208. The Rajpootana famine bore a strong resemblance to the Orissa famine in one particular; that for some months, though from a different cause, Rajpootana, like Orissa, was shut off from the receipt of supplies at the most critical period of the year. In Orissa, this arose from the impossibility of ships approaching the coast to unload during the monsoon months. In Rajpootana, the same result was produced by the utter failure of forage, the price of which was in many places actually dearer than grain, so that no carts could travel, nor could the pack bullock of the Bunjaras, of which there are hundreds of thousands in Rajpootana and Central India, traverse the country. The result was the same. The sea in one case, and the want of grass in the other, isolated the famine tract from the rest of India. For some months, during the progress of the calamity, there was one means of transport in Rajpootana which was not available in Orissa, *viz.*, camels. These useful animals do not appear to have been utilized in Rajpootana, as much as they might have been even during the period in which they could travel. The traders doubtless used vast numbers of camels in bringing grain from Hansi and Hissar on one side, and from Scinde on the other, but much more might have been done, had there been an organized transport service of those useful animals. The agreements entered into by Lieutenant Colonel MacDonald, for the supply of the Deolee Bazar, mentioned in paragraph 155, and which agreements were taken over by the traders, show that if similar arrangements had been made on a large scale and in various directions, a much steadier and larger supply of grain would have been received into the country than was actually the case. The deputation of a single agent to Jeysulmere secured 12,80,000 maunds of grain, all of which came on camels. This was perhaps double the amount of what would have come otherwise from that direction. This supply was the salvation of Marwar, and much of the grain even reached Ajmere. All the Kafilas employed by traders, however, ceased travelling during the rains, partly because no return loads of salt could be carried during that season, and partly because, agreeably to the time-honored custom of the country, camels are then turned out to graze. Some are employed in desert agriculture, it is true, but the number of these is comparatively few.

209. During the early part of the rainy season, organization would have been most useful, for though the objections to the ordinary use of camels during the rains are founded on common sense, yet in an extraordinary emergency, like the famine, when the first object was to save human life at all hazards, the employment of camels would have been exceptionally advantageous, food being procurable for them, but for no other animals. The extra cost would have been met by the great rise in price, which always takes place during the rainy season, and which was unusually great in 1869, when a large portion of the country was threatened with actual dearth of all food. In September of that year panic everywhere existed, traders shut up their shops. People with money in their hands could not exchange it for grain, whilst in villages away from the marts, the result must have been more frightful, I venture to say, than we have any conception of. It was too late then to organize camel convoys, but had 20 or 30,000 of these animals been in regular employ,

organized by officers, but employed by traders, a constant supply of grain to the capital of Rajpootana could have been maintained, and from Ajmere it would have found its way over the rest of the country.

210. It is to be hoped, however, that the Railway from Agra and Delhi to Ajmere, the heart of the country, will be completed long before we have another such grievous visitation. Grain will then be poured into the country, limited only by the capacity of the trains to carry it. Local scarcity may even then be productive of great distress, which may require organized transport from the terminus, but which will be on a smaller scale than would have been necessary during the late famine.

Irrigation works.

211. Nothing can tend to preserve a country from distress so much as its retaining within itself the means of producing its own grain, and this in Rajpootana can only be done by a comprehensive storage of its rain supply. This can be accomplished, not by the construction merely of tanks at each village, which are doubtless useful in good seasons, for the irrigation of a few fields in their immediate neighbourhood, but which fail in bad years; but by an enquiry into the existence of great natural basins, into which the channels of streams can be turned, and the water supply preserved through two or three seasons. The pressure of water in such reservoirs, which need not be themselves run off for surface cultivation, would fill the wells and river beds for great distances, and ensure crops, even if the rains in any year were scant. Such reservoirs should be near the sources of streams, and whenever a sufficient catch area can be found, and as the sources of streams in Rajpootana are almost invariably in rocky ground, it would not be difficult for an able Engineer to draw out a scheme for utilizing the rainfall over the country. It has been already done for Mhairwarra by Mr. Asher, and the same kind of enquiries which that gentleman undertook would be of incalculable benefit, if adopted for the whole of Rajpootana. Even in Marwar, the numerous branches of the Loony River present many places where a system of storage could be adopted, and vast reservoirs formed, before the rivers enter the sandy soil. Village tanks would be subsidiary to the great scheme, but neither should they be neglected. Every means should be sought of preventing a single drop of rain which falls in the country from flowing out of it. Some enquiry, it is to be hoped, will eventually be adopted, and then we may expect that, in conjunction with railways, even local famines will cease.

212. The irrigation works constructed in Ajmere and Mhairwarra have been of very great service in mitigating distress. What is more important is the fact that the example set has been followed by neighbouring Chiefs and Thakoors. The present Maharaja of Kishenghur has made many splendid reservoirs which rival the works in Ajmere. The Istmurars of Ajmere, the Thakoors in the north of Meywar and the Raepore and other Thakoors of Marwar have also constructed many fine tanks. Thus the circle of cultivation by this means of irrigation has extended greatly, and has added to the blessings bestowed on the country by Colonels Hall and Dixon.

Government relief during the famine.

213. The relief works organized by the Public Works Department at the commencement of the famine were on a very extensive scale. In no part of India, perhaps, during any famine was so large a sum of money expended as in Rajpootana, for the relief of so small a population. A bare enumeration of the amounts granted is quite sufficient to show that the officers of the local administration were ever ready to sanction the commencement of works, and the Government of the North-Western Provinces and the Supreme Government to support the local administration by the most liberal grants. Nothing that was asked was denied, and if there was failure anywhere, it did not rest in the refusal of assistance, for the grant of which the greatest solicitude was shown, but in the administration of the funds so freely granted. But I venture to say no failure has been shown, either on the part of Government, or of the local administration. Each individual may have his own views as to how and where relief should be

administered, and without impugning opinions, it will be allowed that much latitude must be left to these who are responsible for the disbursement of large sums of public money; and that where the means of supervision are limited, the distribution can only be carried out in a systematic manner, without which it must be ineffectual.

214. The population of Ajmere is 426,000 souls, and the sums expended by Government were—

	Rs.
Famine relief works	7,74,000
Poor-houses	1,03,000
Road poor-houses	11,074
District relief works	75,000
Grain from Agra, balance	57,000
Nusseerabad, chiefly buildings	5,00,000
Total by Government ...	15,20,074
Ajmere Road Fund	10,000
Pokur road subscriptions from Native States'	25,000
United Presbyterian Mission relief subscriptions	69,000
TOTAL ...	16,24,074

The Government of India consequently granted an expenditure of 15¼ lakhs of Rupees in a district the population of which is only 426,000 and the revenue less than Rs. 5,50,000, or nearly three years' gross revenue. If it be said that Government received a return for this outlay in public buildings and roads, it should be recollected that the usual yearly public works grant for Rajpootana is only about half what was expended on the roads alone. Many of these roads would never have been made, at any rate, for many years, had it not been necessary to afford relief to the suffering. The expenditure at Nusseerabad alone was more than the yearly budget grant, so that at least the whole amount expended on roads may be debited to the famine. Independent, however, of famine relief, a very large sum must be regarded as a charitable grant by Government.

	Rs.
Loss by famine relief paid to contractors	33,000
District relief, exclusive of grain	75,000
Government share of charitable relief	57,000
Loss by grain imputed	57,000
Road poor-houses	11,000
Balance expended by United Presbyterian Mission (to be adjusted) ...	19,000
Total ...	2,30,000

or a total of Rs. 2,30,000 given in gratuitous relief by Government.

Famine relief works for British subjects.

215. When sanctioning relief works for the districts of Ajmere and Mhairwarra, orders were issued that the works were intended for the relief of British subjects only, and that foreigners from Native States should not be allowed to labor at them, lest, if they had been open to all alike, British subjects should have been swamped by the subjects of Native States, and the relief should have missed its object of providing for the poor in Ajmere and Mhairwarra. The policy of this order cannot be questioned. Native States were urged to provide work for their own poor, so as to keep them at home, and to teach the Native Governments to be self-reliant. As it turned out, there was no need for the restriction, as the poverty-stricken subjects of Native States very rarely accepted work; whilst our subjects not only crowded the relief works in British territory, but even those which had been inaugurated under our auspices in Native States.

Difference of conduct between British and Foreign subjects.

216. The difference in the behaviour of the population of neighbouring territories was very marked and suggestive, and appears to have arisen from the difference of treatment which the lower orders receive. In the Native States, the

cultivators, who bring revenue into the coffers of the proprietors, are treated with marked consideration. They give generally a moderate share of the actual produce of the land in kind to the proprietor, and are enabled to accumulate a small capital; and thus a feeling of independence is engendered amongst them, so that when occasionally not treated considerately, they abandon their own and till the lands of a neighbouring village, the owner of which throws his ægis of protection over them. Such men will only live by the soil, and do not understand our demand for labor when they seek relief. They consider that accepting work lowers them in the social scale. The lowest orders in Native States, who are daily laborers merely, who bring little return in direct revenue to the proprietors, are trampled on and are continually forced to labor without wages; and, beyond the number who are actually necessary to the comfort of the proprietors, gradually leave the country where they are so badly treated. In British territory, on the other hand, where the revenue is paid in coin and realized, if it is at all possible to do so, the cultivators become indebted to the bunyas, and by degrees lose their feelings of independence. The lowest classes of natives again are well treated, and those of the Native States flock to British towns and villages which gain in population and wealth by the influx. These classes gradually raise themselves in the social scale, till they become as well off and as important as the cultivators, and gain a feeling of independence, whilst their employments still necessitate their working for their daily bread. In case of a calamity like the famine therefore, both classes in British territory being thrown much together, are willing to accept labor as a means of subsistence. In no other way, in my opinion, can the difference in conduct by the same castes in neighbouring territories be accounted for.

Distribution of charitable relief.

217. The charity bestowed for the relief of the starving poor was raised by public subscription from all classes of the community, and was given without the restrictions imposed upon Government relief works. When the subscription lists were first opened, it was not supposed that the sums obtained, aided by the grants by Government, would have been sufficient to provide relief for all; and it was feared that the small dole afforded by a less liberal subscription would have been as it were thrown away, and would have saved no lives. The Marwarees streamed through Ajmere, not by tens and twenties, but by hundreds and thousands. As long as their funds lasted, they did not ask for relief, and even when dying of starvation had still some little sums about their persons. This they religiously preserved, at the same time that starvation compelled them to beg. The Ajmere Committee, though it did not attempt to carry out its recommendation of denying them relief, proposed to make them over to the Vakeel of the State to which they belonged, but an inferior native official, with a salary barely sufficient to support himself, could not be expected to do more than the Committee itself were able to perform. It was also urged by the Committee that the support of the Marwarees was incumbent on their own ruler, but even if the ruler had been all that could have been wished, yet he himself was dependent on his famishing land. He had no fruitful provinces in reserve to supply the means of relief to his starving subjects. Upwards of a million had emigrated and wanted relief, whilst he was left with the remnant in a land where water was with difficulty to be obtained, when food was double the price it was elsewhere, and for some time hardly procurable even to those in easy circumstances; and where the State expenses had been enormously increased by the famine. It was not from the famine-stricken country that its starving subjects could look for succour, nor could a ruler feed a million of his subjects in foreign territory. The outside world only could give the necessary relief. The calamity was beyond all calculation, and no ordinary rules could be applied to its mitigation. The relief of the suffering was a burthen thrown on the charity of Hindoostan.

218. The North-Western Provinces and Central India were both suffering from scarcity, and there only remained Bengal and Bombay, to which the

Marwarees could turn. A Central Relief Committee had been established at Allahabad, which was in communication with the Bengal Chamber of Commerce. This Relief Committee absorbed all subscriptions collected in the great and fertile Gangetic Provinces. The flow of charity was, as it were, intercepted, and it was proposed by the Ajmere Committee to give help only to sufferers who were British subjects, so that all hope of relief for the Marwarees from that quarter would have been cut off.

219. In this contingency the Bombay Government, with the Bombay Chamber of Commerce, came forward with liberal subscriptions. The Marwarees in Bombay also assisted their starving countrymen. Subscriptions flowed in freely, which were distributed amongst the places where relief was most needed, and a new impetus was given to the Relief Committees. The Marwarees had never been allowed to depart from Ajmere without a meal, however much the grant crippled for a time the funds at the disposal of the Committee. They received a meal and were passed on, though frequently returning after a few days in a more poverty-stricken condition than before.

220. The intention of the Ajmere Committee to restrict the distribution of charitable subscription to British subjects, though never carried out, and though only proposed for fear funds might fail, if general relief were administered to all, appears open to objection. The Marwarees had not been backward in subscribing to the relief of distrees in Lancashire and Orissa. They were now themselves starving, and there was no hope of relief to them excepting through British agency. However right, therefore, it was to restrict famine relief works to British subjects, yet those charitable offerings for the starving, which are not locally collected for local charity, should always be placed within the reach of all.

Advantage of prosecuting famine relief works by contract or departmentally.

221. Another important question gave rise to much discussion during the progress of the famine. Many objected to relief works being performed by contract labor, in place of by departmental labor. It was said that the contractors rejected the poor and feeble; and that though an allowance was made to them by the Public Works Department to cover the loss they were supposed to sustain by the employment of inefficient laborers, yet they only employed the able-bodied and appropriated the allowance made. All the extra payments however were made, not upon the statements of the contractors, but upon measurements of the work. An enquiry took place, and the department was exonerated from blame. It is possible there may have been some truth in the statements. The term able-bodied during the famine could only be used in a comparative sense. The able-bodied had frequently families to support, and the proceeds from their labor had generally to be divided amongst its members, so that the best paid men did not partake of enough food to keep their bodies in vigor. Even the sepoys of the Mhairwarra Battalion were reported by their medical officer to be in a debilitated state, in consequence of insufficiency of food from this very cause, and it cannot be regarded as surprising if daily laborers were in the same condition. The contractors may have been perfectly right, when they gave the name of feeble to such men. Those called really feeble at such a time could not work at all, and frequently died on attempting the exertion of lifting a mattock.

222. Apart from this, however, the requisite number of supervisors were not available to overlook such extensive and such numerous works, had they been constructed by departmental labor. The payment alone of such vast numbers as were daily employed would have required a large staff of tellers and auditors. Colonel Keatinge was very anxious to obtain volunteers to supervise works constructed departmentally, and pressed the gentlemen of the Presbyterian Mission to undertake the duty. He offered them 50 per cent. margin above the price paid to contractors, to ensure them against loss, so long as it might be the means of affording relief to the suffering poor. Only one gentleman would undertake the duty, and eight miles of a famine relief road was made over to

him, with an appropriation of Rs. 20,000. But keeping the accounts and working departmentally entailed so much labor and difficulty, that in eight months this gentleman had only spent Rs. 2,800 upon the road, and the relief afforded was consequently very small. In this case, the departmental system failed. By the contract system, labor and food were being administered to thousands, and though now and then there may have been irregularities by grasping contractors, yet it was not the rule. The works were closely supervised by Executive Officers, who were most energetic during the famine, in relieving distress and narrowly watching the action of the contractors. The very fact of poor-houses having been established by the Public Works Department at the works themselves, shows how many of the really feeble flocked to them.

Mode of distributing charitable relief.

223. It appears however very questionable from the experience gained whether it is advisable to demand work from the feeble poor at such times. It certainly diminishes the chances of their recovery. The support of the able-bodied poor saves an immense number of lives. The support of the very feeble poor, on the condition of work, saves few, and diminishes the amount which can be spared for the able-bodied and partially feeble poor. What the able-bodied laborers can earn at a time when prices are so high, will not give them more than a bare subsistence; but at any rate they, the most valuable of the laboring classes, are preserved. It is not so however with the very feeble poor. Few survive the diseases brought on by their emaciated condition, or the fever which follows famine. It is a lamentable truth that when once in man or animals the bodily frame has suffered the pangs of protracted hunger, the constitution generally becomes undermined, and even if temporary recovery take place, there is little chance of life beyond a year or two. Tender nursing and not labor is required when starvation has seized the human frame.

224. In Native States, dole or half ration is given, but nothing is required in return. The poor continue their usual avocations, and the dole supplements what they earn and helps to support their families. It is doubtful whether a free half ration to all who are poor but not feeble, and full payment, say a ration and a half to the able-bodied, who can and do work in addition to hospital treatment for the famine-stricken, is not preferable to a full ration for which some labor is required from all.

Broad distinction between famine relief works and charitable relief.

225. Whenever famine labor has been exacted from the feeble poor in return for food, it has been always very unremunerative. During the Rajpootana famine, a loss of 70 to 80 per cent. of the outlay was not unusual, so that nothing was gained to the State by this species of relief to those whose hunger had merged into starvation, whereas the labor which maintained the comparatively able gave the district the most valuable communications in every direction, and was actually more serviceable in maintaining human life than any other kind of relief. Not only should we sustain the very feeble and infirm, but we ought, in an economical point of view, still more to preserve those who are the thews and sinews of the State. Without relief they also would have starved. The famine relief works therefore are of more value when they give employment to the able-bodied, and a proportionate benefit to the public, than when they are permitted to degenerate into feeding places, where those who are too weak and sickly to work can obtain charitable grants of food. It seems proper that this broad distinction, which has been frequently enunciated, I believe, by Government, should be preserved in giving relief during all famines, *viz.*, that famine relief works should be devoted exclusively for providing labor for the able-bodied and comparatively able, and that the very weak and feeble should be regarded as fit recipients for charitable relief only. At Ajmere there was disappointment that famine relief works did not fulfil both objects.

Conduct of the Native Chiefs.

226. Perhaps nothing is more striking in the history of the Rajpootana famine than the increased influence of public opinion, or rather the increase of British influence among the Chiefs

and people of Rajpootana, as exemplified in their anxiety to gain a good name by their acts with the rulers of the country. They endeavored to the best of their ability to follow the good advice given for their guidance during the calamity by His Excellency the Viceroy. Naturally charitable, but shut up in their palaces, charity alone would not have led them to any active measures for the relief of distress. Though there have been noble individual exceptions at various times, yet, generally speaking, charity shows itself amongst native potentates in feeding thousands of Brahmins with sweetmeats, or giving their weight in silver or gold to a sacred shrine, and not in caring for widows and orphans. On this occasion, however, they took their cue from what was suggested by the European officers attached to their courts. All duties on grain were suspended during the continuance of the famine, public works were commenced as famine relief works, charitable institutions were opened and fostered, and every anxiety shown for the succour of distress. Any one who knew Rajpootana before the Government of India had passed over to the Crown, could not but have been struck with the marked difference which a few short years had wrought. In former times, advice for the relief of the really poor would have been listened to and applauded; the gentleman giving it would have been regarded as eccentric, but nothing would have been done. Now, however, our advocacy for the poor is not only at once acknowledged but acted on; measures are readily adopted for the relief of distress, and advice is sought as to what further can be accomplished towards the same end. This was more obviously the case with those Chiefs who had been brought most in contact with European officers. Indeed, true charity was exhibited in the direct ratio of the intercourse they had held with us. Those who had been most isolated exhibited charity in the smallest degree; and their was a marked difference in the course adopted between "old" Rajpootana and "young" Rajpootana, if the terms may be permitted. The Maharana of Oodeypore, the Maharaja of Jeypore, the Chiefs of Kerowlee (since dead), Kishengurh, Bhurtpore, and Jhallawar, all of whom associate much with European gentlemen, were particularly conspicuous for their charities, and none more so than the young Maharana of Oodeypore, who, not confining himself to one particular object, fed the streams of benevolence throughout his territories. In contradistinction to these, we have specimens of "old" Rajpootana in the exclusive policy of the Chiefs of Bickaneer, Boondee, and Kotah, who did almost nothing to save the starving poor in their territories.

227. The change which has come over the feelings of the Chiefs who rule the finest part of Rajpootana is most gratifying. They have shown, by the way in which they acted during the famine, a true perception of the responsibility entailed upon them by the high positions in which they are placed. This feeling, moreover, has spread amongst their followers, and the landed aristocracy throughout Rajpootana, and proves that on each crisis occurring which calls upon our feudatories for exertion in the cause of humanity, we may expect to find that they have made rapid strides in their appreciation of the great change in habits of thought and feeling, which is gradually, but surely, creeping over the country; and will not allow even such States as Boondee and Kotah to isolate themselves from the rest of the country for ever. Even the famine will bear good fruit in this respect.

No. 307 G, dated 14th February 1871.

From—C. E. R. GIRDLESTONE, ESQ., *Offg. Junior Under Secy. to the Govt. of India,*
FOREIGN DEPT.,

To—The Officiating Agent to the Governor General in Rajpootana.

I have the honor to inform you that I have laid before the Viceroy and Governor General in Council your detailed report on the late famine in the Native States of Rajpootana and in the British districts of Ajmere and Mhairwarra, which was forwarded under cover of your letter No. 1735 G, dated the 9th of December 1870.

2. In reply, I am directed to state that the Viceroy and Governor General in Council has read this report with deep interest. It is a most valuable record of a terrible calamity, rendered still more terrible by the cholera and fever which followed in its track. So severe and wide-spread was the drought of 1868, that not only was it found impossible to cultivate the land, but from want of sustenance the pack-bullocks, on whose loads of foreign grain the country so much depends for an adequate supply of food, even in ordinary times, died in large numbers, and thus importation was brought nearly to a stand-still. Within an area of one hundred thousand square miles, the suffering was very great; in parts of the Native States and throughout British territory it was intense. It is estimated that, from Marwar alone, one million persons, or two-thirds of the entire population, emigrated, taking with them more than two million head of cattle. In the whole tract affected by famine, it is computed that one million and a quarter of human beings died from starvation or disease.

3. Whilst deeply deploring these results, His Excellency in Council has been much gratified with the general zeal and earnestness displayed throughout the whole period of this calamity in the hope of mitigating distress. Colonel Keatinge, the Agent to the Governor General, took instant measures to afford relief both in British and Native territory. Through his influence and that of his Political Agents, the Native Governments were induced to abandon transit duties on grain, and to make provision for their starving subjects. At his suggestion also arrangements were set on foot by which a large amount of grain was introduced from Sindh and the North-Western Provinces. In Ajmere and Mhairwarra Captain Repton and his assistants, Captain Lassalle and Captain Quin, were unwearied in their efforts, whilst Dr. Murray, the Civil Surgeon of Ajmere, was unremitting in his attention to the sick and dying. The officers stationed at the various cantonments in Rajpootana, the missionaries and the non-official community generally, readily devoted much time and money for the purpose of relieving the poor. The Viceroy and Governor General in Council appreciates most thoroughly the value of all that was done on this sad occasion to save life, and desires that you will convey to each of the Chiefs, officers and gentlemen whose services you have brought to notice the cordial thanks of Government.

4. The sum total which the Government spent for the relief of the population of its own territory, numbering 426,000 souls, was Rs. 15,20,074. This sum is equivalent to nearly three years' gross revenue.

5. The efforts made by several of the Native States of Rajpootana are deserving of high praise. The Maharaja of Jeypore disbursed between four and five lakhs of Rupees in relief, and the Maharana of Oodeypore similarly devoted about five lakhs of Rupees. His Excellency in Council has heard with much satisfaction of the liberality of these Chiefs, as also of the generous conduct of the Maharaj Rana of Jhallawar. Equally gratifying, too, is the intelligence that the Thakoors of Marwar and the merchants of Bombay contributed largely for the support of the starving.

6. The Viceroy and Governor General in Council entirely agrees with your remarks as to the necessity of encouraging the construction of such minor irrigation works, as tanks and reservoirs, wherever the formation of the country admits of these undertakings, and he trusts that both you and the Political Agents will lose no opportunity of impressing on Native Governments the value of such works, and the importance of keeping in repair any that may now be in existence. The expediency of making loans in aid of the construction of such works and of wells to landholders in British territory, who have not independent means of executing them, should not be lost sight of.

7. The Government of the North-Western Provinces will be asked to consider the remarks made by you in the fifty-second paragraph of your report on the subject of the late remissions in Ajmere.

8. In conclusion, I have the honor to state that your report, together with this reply, will be published in the *Gazette of India* for general information.

PUBLIC WORKS DEPARTMENT.

IRRIGATION OPERATIONS OF FUSL RUBBEE IN THE PUNJAB UP TO 31ST DECEMBER 1870.

Canal Division.	Water distributed during December 1870. Depth in Canal at Regulating Gauge. Full Supply.	Actual throughout December.	Gross Consumption C. Ft. per Second. Estimated Full Supply.	Actual average throughout December.	Navigation Return Canal. Principal Items of Traffic. Up.	Down.	Land Irrigated (approximate). Zillah.	Acres.	Rainfall. Average.	During month	Chief Crops (approximate). Name.	Area in Acres.	Remarks.
									Inches.	Inches.			
Baree Doab Canal. 1st Division ...	4·9	2·85	...	892·25	...	...	Goordaspoor	9,532	0·44	0.45	Barley ...	2,194	36·8 cubic feet per second escaped at the tail of the Lahore Branch.
2d Divn. Main Branch, Lower	4·6	2·12	...	489·11	...	...	Umritsur ...	21,473	0·32	0·12	MixedGrain	1,641	The figures in Antique are the totals up to the corresponding period of last year entered in accordance with orders contained in Secretary to Government of India, Public Works Department, No. 25 I, dated 23rd January 1871.
2d Divn. Lahore Branch ...	3·3	2·77	...	551·32	...	...	Lahore ...	30,321	...	...	Wheat ...	48,619	
			3073·6								Others ...	8,872	
Total to corresponding date in 1869-70 ..	...	...	...	...	...	...	...	66,382	...	...	...	66,382	
Total B. D. Canal ...	...	...	3073·6	1932·68	*Nil*	*Nil*	...	61,326	...	...	...	61,326	
Western Jumna Canals. Kurnaul Division ...	4·33	3·77	...	229·97	...	92,089	Umballa ...	595	...	...	Barley ...	7,061	In the Western Jumna and Baree Doab Canal Districts, we have, in comparison with last year, an approximate increase of 20,243 acres.
Delhi " ...	4·4	4·22	...	785·00	...	Bullies,	Kurnaul ...	40,861	0·48	0·02	MixedGrain	6,116	
Hansi " ...	8·8	8·30	2,546	871·71	...	Kurrees,	Delhi ...	41,490	...	0·20	Wheat ...	1,45,640	
Do. Bulla Head ...	8·4	8·00	...	258·55	...	&c.	Rohtuck ...	30,753	...	...	Others ...	3,277	
							Hissar ...	29,644	...	0·30			
							Jheend ...	18,563	...	0·75			
							Bikaneer ...	188					
Total to corresponding date in 1869-70 ...	...	...	...	...	...	79,179	...	1,36,785	...	...	...	1,36,785	The decrease of area irrigated from the Baree Doab Canal, 5,056 acres is in the Goordaspoor and in the north of the Umritsur District, and the cause has been previously mentioned.
Total W. J. Canals ...	...	...	2,546	2145·23	...	92,089	...	1,62,094	...	...	...	1,62,094	
Inundation Canals. Upper Sutlej Division ...	...	...	..	...	...	...	Lahore ...	1,000		*Nil.*	Detail not obtainable for want of establishment.		
Lower Sutlej and Chenab	...	...	...	...	...	...	Montgomery	24,000	...	"			
Indus Canals ...	...	...	...	...	...	...	Mooltan ...	Not received.		"			
							Dera Ghazee Khan ...	35,000	...	"			
Total to corresponding date in 1869-70 ...	...	...	...	...	...	...	...	67,363	...	...	...	67,363	
Total Inundation Canals ...	...	...	...	...	...	...	...	60,000	...	...	...	60,000	
Delhi and Goorgaon Works ...	...	...	...	...	...	...	Delhi ...	3,381	...	...	Barley ...	3,881	
							Georgaon ...	3,883	...	...	Wheat ...	3,383	
Total Delhi and Goorgaon Works ...	...	...	...	...	...	...	...	7,264	...	...	...	7,264	
GRAND TOTAL up to corresponding date in 1869-70	...	...	...	...	...	79,179	...	2,73,320	...	...	...	2,73,320	
GRAND TOTAL ...	...	...	...	...	...	92,089	...	2,90,684	...	...	...	2,90,684	

Camp Umballa,
Dated 6th February 1871.

W. BROADFOOT, *Lieut., R.E.,*
Asst. Secy. to Govt., Punjab, P. W. D., Irrign. Branch.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

CULTIVATION OF OPIUM IN CHINA.

FORT WILLIAM, *the 23rd February* 1871.

The following memorandum on the subject of opium cultivation in China has been prepared in the Financial Department and is published by order of the Governor General in Council :—

CULTIVATION OF OPIUM IN CHINA.

The recent remarkable extension of opium cultivation in China has attracted much attention at the hands both of the Government of India and of the merchants in China interested in the opium trade. A large number of papers bearing on the subject were printed in a collection made in the Financial Department in 1870, and from these and a few other papers, the information embodied in this memorandum is collected.

I.—Early notices.

2. From the fact that the Chinese having in their language no specific word for opium call it "to," that is "earth" or "dirt," it has been argued that it is not indigenous to their country; but it should be noticed that the Consul at Canton quotes a Chinese word signifying the poppy plant from which the Chinese now manufacture it.

3. The earliest notice of opium recorded in the papers is quoted in the 1869 Trade Report from Hankow. It is there said that opium is noticed in a history of Yunnan (the South-Western Province of China), written in 1736, as being one of the products of Yungchang, a district of that Province. It is stated also that a hundred years later, in 1836, a memorial was presented to the Imperial Government praying it to suppress the cultivation of opium. This memorial had special reference to Yunnan, and it alleged that the yearly produce amounted to several thousand chests.

4. At that time the cultivation does not appear to have extended beyond Yunnan. Szechuen is the Province next Yunnan on the north, and it seems to be generally agreed that it was to it that the cultivation reached next after Yunnan. The extension must have taken place between 1817, in which year there is reason to believe there was no cultivation in Szechuen, and 1840, when, according to information recorded by a Mr. Gutzlaff in 1848, it was cultivated in no very large quantities in Szechuen. About the same time also it appears to have spread into Kwangse and Kweichow, the two Provinces immediately adjacent to Yunnan and Szechuen.

II.—From 1848 *till* 1864.

5. The information recorded in 1848, stated above, does not represent native opium in these Provinces as being exceedingly abundant. The Imperial Government was then thoroughly opposed to it, and the Local Government and the Mandarins had to be propitiated with bribes, and sometimes apparently did not consent even upon receiving bribes. The popular feeling was also opposed to it, and a man who had fields of opium not unfrequently had them ravaged by the populace.

5½. Certain delegates, deputed in 1869 by the Shanghai Chamber of Commerce to make enquiries about opium cultivation, state in their report that, ten years ago, natives say that in Szechuen all the opium grown was grown in

small patches only in an amateur way, as a penalty of death was attached to its regular cultivation; but this "ten years ago," it is plain from the rest of the correspondence, should be interpreted as more nearly twenty, for by 1859 the cultivation was much more extensive than to be merely small patches. A Provincial Governor, writing in 1860 or 1861, stated that *all* the opium consumed in Kansu and Shensi, which are away to the north of Szechuen, and are both large provinces, was the product of Yunnan and Szechuen.

6. A very great increase of cultivation, therefore, must have taken place in these two Provinces between 1848 and 1859, and this is specifically stated by the Consul at Canton in 1861. And concurrently with this increase of cultivation, probably indeed as the cause of it, there was a very great improvement in the quality.

7. The opium which about 1850 had come from these Provinces to Canton is described as "coarse and fetid" and therefore very little used, and the reports of 1848 quoted above say it requires to be mixed with Indian opium to be saleable. On the other hand in 1861, though still inferior to Indian opium, it was to a considerable extent consumed separately, and two samples which the Board of Revenue obtained were equal to Bengal opium. As the Canton Consul writes—"The flavor is not relished by habitual smokers, among whom a prejudice against it further exists on the score of health. Yet its comparative cheapness recommends it to the lower classes and more especially to the rising generation of smokers." Its price was then half that of foreign, and "as regards the peculiar properties of the drug, an ounce of foreign is considered by smokers equal to two ounces of the native article."

8. The Chinese had, in fact, stolen a march upon India; for about 1851 the high price of opium, and the growing taste for it, induced them to send persons to India to procure the poppy seed, and to learn the mode of manufacture. From that time poppy cultivation received an impetus in Yunnan and in Kansu, and probably, though it is not so stated, in Szechuen which lies between these two.

9. At this time, 1859-60, it would appear that the opium produced in these western Provinces of China supplied in full the local consumption. The produce of Szechuen and Yunnan was about 5,000 chests per annum, and of this half was consumed within the Province itself, and half was sent to Chunsta (?) and to Shensi.

10. Hankow is the port in China which is nearest to these opium-producing Provinces, and it is said that in 1860, while the foreign drug was not imported there at all, 2,000 chests of the native produce were brought, part of it to be consumed there, and part of it to be exported *eastward.*

11. In that year, 1860, the cultivation reached a maximum, and it now began to fall off. The following change took place in the imports at Hankow.

Year.	Native drug.	Foreign drug.
1860 ...	2,000	0
1861 ...	1,500	250
1862 ...	800	2,000
1863 ...	500	1,465

And the *export* of native drug in 1863 was only 43 chests.

12. The cause of this change was two-fold. First, it was owing to the more complete opening of Hankow as a port. Foreign opium was admitted on better terms than it was before, and the line which separated the country consuming native, from the country consuming foreign, produce was driven back. In the second place, there was a real decrease in the cultivation. Rebel bands were marching about and devastating Yunnan and other Provinces, and in Szechuen a new Governor had come, one Loo, a Cantonese, who was opposed to opium cultivation, and did a great deal to restrict it.

13. Of the state of the trade in native opium in 1863-64, we have some statistics gathered by the Customs Department in 1864-65.

So far as regards Hankow, the statistics have been already given.

From Canton, which is not very far removed from the opium-producing Provinces, and is therefore a grand field for the conflict between foreign and native opium, both being able without much difficulty to reach it, we have the information, that in 1863, the quantity disposed of was as follows :—

Yunnan Opium	800 Chests.
Kweichow „	400 „
Szechuen „	200 „
Kwangtung „	100 „

14. Szechuen, it is agreed on all hands, had much more produce than Kweichow, but its export was apparently towards Hankow and the northern Provinces, so that at Canton there was a larger import from Kweichow than there was from Szechuen. Kwangtung is the province in which Canton itself is situated, and cultivation spread into it in 1861, seed being brought from Yunnan. The climate, however, is bad, and the produce was not very large. Notwithstanding this large import of opium, 1,500 chests, it is stated that no influence was perceptible on the market for foreign opium. The increase in consumption throughout the region drawing its supplies from Canton was sufficient to counteract the evil effect of the competition of native opium.

15. At Shanghai also native opium had made its appearance. Five hundred chests had been disposed of there, having been mostly brought all the way from Szechuen, but the supply produced no perceptible effect in the demand for the foreign drug. The opium was inferior in quality and used only by the poorest people.

16. Near Amoy a little cultivation had begun, and was spreading ; it had sent 50 chests to Amoy in 1860, and these had increased to 500 in 1863.

17. At none of the other ports was there any considerable consumption of native opium ; but there appeared to be some in the interior. Some native marts north of Chefoo were stated to largely consume native opium. A little was cultivated near Kiukiang and consumed where it was cultivated, not being brought to market ; a small quantity, 12 chests, were brought to Chinkiang to be sent into the interior.

18. From Shanghai it was stated that cultivation had recently commenced in Kwangtung (as above stated) and also in Chekiang, within which Province Shanghai is, but only in the parts of it remote from official observation. Enough, however, was cultivated to displace about 20 chests per month of foreign opium sent from Ningpo into the interior.

19. In 1864, then, the general position of matters was this. The whole of Western China, containing the Provinces of Yunnan, Szechuen, Kweichow, Kansu, Shensi, had within 15 years become opium-producing regions. They produced apparently quite enough opium for their own consumption, and we do not know that any foreign opium ever found its way there, but the circumstances are such that the mere absence of knowledge proves little. However, we know that in 1821 the cost of importing foreign opium into Szechuen was so great that opium was there worth twice its weight in silver, and we know that the very high price about 1851 drove the Chinese to set about cultivating for themselves. We know that the quantity of opium proceeding westward through Hankow was exceedingly limited, and we know that to the east of the opium-cultivating Provinces the consumption was in a very great measure supplied by Yunnan and Szechuen opium. These facts render it likely that in 1864-65 there was almost no foreign opium imported into Szechuen and the other Provinces ; and as probably there was very little before, the effect, so far as regards them, was that people who before consumed no opium of any sort now took to native opium.

20. Although the extent of country is very large over which native opium thus came into use, the effect upon the demand for foreign opium generally would thus be very limited.

21. It must have been about this time that Jung Bahadoor's expedition mentioned in these papers took place. He marched into China taking with him 200 chests of opium which he expected to sell in Western China, but he found no one would have them, and he was finally obliged to bring them back. The people had become accustomed to the native drug, and no foreign drug would be received in the market at all.

22. The line of Provinces next to these western ones, Honan, Hupé, Hounan, we have not much information about; we cannot trace our own opium entering them, but we can trace the native opium passing through them. Kwangtung to the south of these gets a very little from the Western Provinces, and has begun to grow a little for itself, but its chief consumption is of foreign opium, and the native opium has as yet only met the increased consumption, and has not at all tended to oust Indian opium.

23. In the eastern Provinces of China the foreign opium has as yet little to fear. In a few inland places, cultivation has been attempted, but only in a surreptitious manner; and though the native opium has been introduced in the interior, it has hardly appeared at all in the treaty ports (which not only receive foreign opium for forwardal into the interior, but through which also passes much of the opium which proceeds from one part of the interior to another), nor has it, according to almost unanimous opinion, produced any effect upon the demand for foreign opium.

III.—After 1864.

24. The mass of information which we have after this date (1864) refers to the position of matters in 1868 and 1869, but in some passages reference is made to events that had occurred between these two dates.

25. The Viceroy of Szechuen, who had done so much to oppose native cultivation, died in April 1867. For a short time before that event, either his prohibitions had become less weighty or the people had become more obstinate, for cultivation had already for a year or two been slightly increasing; but when he died, the cultivation at one bound regained its former dimensions. Cultivation had also recommenced in Yunnan, where it had previously been interrupted only by the disturbed state of the Province. Yunnan had now set up practically as an independent kingdom under a Mahomedan Governor.

26. Mr. Cooper, who travelled in Western China about 1868, stated to the Board of Revenue that the cultivation of the poppy was almost universal in these two Provinces, and covered, as he estimated, an extent of 60,000 acres, a figure which, as is plain from the other information, is a large under-estimate. This cultivation had all sprung up within five years. Sir R. Alcock also estimated in February 1869 that two-thirds of Szechuen, and one-third of Yunnan, were under opium cultivation. The Hankow Chamber of Commerce wrote, in the beginning of 1869, that now the whole of Szechuen, and one-third of Yunnan, were under opium cultivation, and they expected that 7,500 chests would be produced that year (April is the gathering time), and that they would receive 2,000 for export eastward; whereas in the previous year they obtained only 142. Mr. Keswick, a Chinese merchant (Jardine, Matheson & Co.), writes that the crop of 1867 was a large one, and that of 1868 was twice as large; and Mr. Gubboy, another merchant (D. Sassoon, Sons, & Co.), writes in November 1869 that Szechuen is now thoroughly under opium cultivation, and that 3,500 chests were produced in 1868, and the crop of 1869 was estimated to be fully 5,000 chests.* The quantity grown in Yunnan appears to exceed that grown in Szechuen; the enquiries of the Shanghai delegates obtained this result, and

* It is 50,000 in the original, but this appears to be a misprint for 5,000. A tremendous increase from 3,500 to 50,000 is almost impossible; and in the Hankow Trade Report for 1869, it is stated that the actual yield in 1869 was 4,235 chests, and the estimate of a full crop for the next year was 6,000.

in the Hankow Report for 1869, the crop of Yunnan is estimated at 20,000 against Szechuen 6,000. The writer of the report however, in sending in these figures, says that the Yunnan estimate of 20,000, and that of Kweichow 15,000, appear to him to be excessive.

27. Previously to this great extension of cultivation, Yunnan and Szechuen were already independent of any supply of foreign opium; and a writer in the *Englishman* in March 1870, who seems to write with authority, says that in these two Provinces the natives will not look at Indian opium; they have sufficient native opium, and think the Indian too strong. The Shanghai delegates also say that, whereas Szechuen used to import opium from the other two Provinces, Yunnan and Kweichow, it is now independent of them also. It is stated, however, in a letter from Kiukiang in 1868, December, that foreign opium was still consumed to some small extent in Szechuen itself by people whose means enabled them to disregard the difference of cost; and at Hankow, through which passes the Indian opium destined for Szechuen, as well as for other places in Western China, the demand for foreign opium had up till 1867 continually risen, though not so much of late years as before.

28. A Hankow newspaper of about December 1868 sums up the information thus:—

"In Szechuen the opium found a genial soil; the numerous rivers and great internal trade of the region procured for it a ready market, so that now Szechuen opium may be said to supply the entire of the west of China. At Hankow, in comparison with its other imports, that of opium is comparatively insignificant. Hankow, in fact, stands upon the boundary line dividing the districts favoring the foreign from those which prefer the native article. There are even indications that the use of the Szechuen drug is spreading in Eastern China."

29. This extract, compared with other information, appears to be in error only in giving undue importance to Szechuen opium as compared with Yunnan.

30. The enquiries of the Shanghai delegates give a good idea of the trade in Szechuen opium. They say it is chiefly in the eastern part of the Province that the cultivation is extending, and that thence much opium is smuggled into Hounan Province, and a good deal also as far as Canton. From other Szechuen Districts it is exported by Hankow and other marts to the Hounan Province, and to the ports on the Lower Yangtze and on the coast. The Yunnan opium, they say, is consumed in large quantities by the wealthy people of Szechuen, and passes also, though not in large quantities, through Szechuen into Shensi, Shansi, and Kansu.

31. The Consul at Hankow makes the same statement as to the eastward flow of the Szechuen opium, but it is remarked that he says, it is Szechuen, and not Yunnan opium, that is consumed in Shensi. This statement is more likely the correct one, for it will be observed that the Shanghai delegates make the Yunnan opium reach Shensi through the producing districts of Szechuen; it is unlikely, if this were the case, that Szechuen opium would not go also.

32. The Consul at Canton, writing in 1869 of the Yunnan opium, says that it is brought into the Kwangtung Province, and estimates its import at 75 chests a month, or 900 a year. And the Consul at Hankow makes a statement of similar effect, that nearly all the opium produced in Yunnan is consumed in that Province, and Kweichow and Kwangtse, so that Yunnan appears to supply the whole south-western quarter of China, while the Szechuen spreads from the south-western quarter north-eastwards and eastwards.

32½. The extent of the whole exportation of native opium may be judged of from the quantity of it received in Shanghai alone, a place remote from the producing districts and easily accessible to foreign opium. The Shanghai *Courier* of June 1869 says that large parcels of native opium have been imported and offered at a price much lower than Indian, and the Messrs Sassoon, Shanghai Merchants, estimate the consumption of it at 600 chests per month.

Much of the quantity thus exported is intended for adulteration with the foreign drug.

33. But during the past few years, not only has the exportation and consumption of Szechuen and Yunnan drug extended, but cultivation has greatly increased also in other parts of China.

34. Kwangtung did not afford a very favorable soil, and the cultivation there had not very much extended, but supplies were coming into it from Hounan in the north.

35. In Hounan and Hoope opium was said to be grown over a very large area, though the Shanghai delegates did not consider the produce to be of any commercial importance, by which, it is presumed, they mean that it only creates and supplies a local demand. In fact, the Hankow Consul states that the whole produce of Hounan is only 42 chests, and Hoope, as we have seen, derives most of its opium from Szechuen. North of these two come Shensi and Honan, in the former of which there was already a considerable cultivation in 1864. There is still a large area under opium in Shensi, but the produce is of inferior quality; and as Shensi imports native opium to a considerable extent, it is probably not very favorably circumstanced for cultivation. In Honan, the growth of opium is said to be steadily extending. In Kiangsi also the cultivation was increasing, the south-west of the province being the principal cultivating area. And even in Chekiang, the very centre of the eastern coast of China, we are informed that the cultivation was rapidly spreading, and the crop of 1869 exceeded by one-half that of 1868.

36. In January 1869, a proclamation against opium was put out by the Emperor, and it starts with the statement that opium, commencing in Kansu (the remote and rebellious districts of Szechuen and Yunnan are apparently ignored) and spreading into Shensi and Shansi (where we have already seen it) had recently extended into Honan, Kwangsu, and Shantung, the last two being Provinces on the coast of the Yellow Sea, where we have not yet seen it. This edict had very little effect, and the little it had soon passed away. In fact, it is the opinion and action of the local authorities, and not of the imperial, which for the most part rules matters in China; and the fact that the Governors of Kiangsu, Hokwang and Szechuen are all in favor of opium cultivation, and think it might be made a source of imperial revenue, is quite enough to over-ride any imperial edict against it. In fact, it is doubtful if the edict was ever promulgated in Szechuen, at least till very long after it came out.

37. As regards Shantung, which has just been mentioned as one of the Provinces specified in the edict, we have some particular information from the Consul at Chefoo. The production amounted to 100 or 200 chests, and was increasing from year to year. The whole, however, was consumed near the place of production.

38. No mention has as yet been made of another direction in which the cultivation of opium was extending, for within the past few years a new opium province has started up away in Manchuria and Mongolia, north and north-east of China proper, a region which, like Szechuen, has become an exporting district. A Revd. Mr. Williamson, in 1869, wrote as follows of this part of the empire—

"A few years ago opium was a stranger to this quarter of the world, but now it is rising with great rapidity into ominous and terrible significance." In some places it had been grown for several years, in other places for only two or three, and in some it was just commencing. The cultivation was more profitable than that of pulse or any gram, in the proportion of 24 to 14. The opium was exported to Pekin and westwards of it.

39. According to Mr. Keswick, a Hong-Kong Merchant, it passed into Manchuria from Shensi.

40. The Tientsin Consul, writing in 1869, spoke of the vast region of Eastern Mongolia and Northern and Central Manchuria sending down supplies towards Newchwang, the port nearest that part of the country.

41. The Consul at Newchwang also wrote of this importation and estimated it at 1,300 chests, and a Shanghai firm wrote that the natives of Manchuria were more and more turning their attention to it. But Szechuen opium found its way to the same place also, coming round by Shensi.

IV.—Competition with Indian opium.

42. Such then being the extent and direction of the trade in native opium, it is important to examine how far its introduction has interfered with the trade in Indian opium.

43. In the western provinces we have seen that almost the whole consumption is of native opium. There never was any but a very limited import of Indian opium to that part of China, and the effect, so far as regards it, probably was only this, that the native opium prevented that extension of importation of Indian opium which we might otherwise reasonably have expected from the more complete opening up of the port of Hankow.

44. At Canton not much effect had as yet (1869) been produced upon the import of Indian opium, but the Consul wrote that the growth of native opium had increased considerably during the past few years, and bade fair to prove a formidable rival to the Indian production, particularly if increased consumption were to favor improvement in cultivation. As yet there were only germs of a formidable competition; and native opium had, so far as regards the city itself, been used only to mix with Indian opium.

45. From Hankow we have valuable information on this head. They point out the recent general increase of cultivation in the west and north, and say that only governmental interference prevents its extension to the sea-board provinces; they consider the matter only as a question of time, for opium cultivation has taken too firm a hold in the country ever to be repressed. They talk of opium as an import that is likely to diminish, and estimate that other foreign goods will take its place.

46. From Hankow, we learn, in the report for 1869, that since autumn of 1868, native opium had formed a common article of commerce in the market, and the two productions are talked of as rivals, and as being treated as such by the native authorities.

47. From the Consul at Tientsin, we learn that native opium has been increasing, and Malwa (the principal foreign importation), has been decreasing, since 1866. The price also of foreign opium has been decreasing, and the conclusion must be that native is taking the place of Indian opium. Opium smoking is stated to be on the increase, so that it is plain that the increased demand for native opium is the cause of the reduced demand for Indian.

48. A year later, in the Tientsin Report for 1869, the same features are apparent, and the same conclusions are repeated. "From all I can gather there is no doubt that the consumption of the native drug is increasing considerably, and to the prejudice of the Indian." It is stated also that the trade in Indian opium is beginning to be a losing trade.

49. From Newchwang the report is different. The consumption of native opium is increasing, especially in the interior, but the importation of foreign opium has not decreased.

50. The Shanghai *Courier* of 9th June 1869 thus writes—"Extinction more or less rapid is threatened by the progress of the poppy cultivation in this country." They say that in 1868 there was an unusually successful crop in Western China, and that the Chinese drug almost entirely supplanted the foreign kinds in many places formerly supplied from Hankow, and actually made its way to Shanghai where large parcels of it had recently been exposed for sale at a price considerably below that of Indian.

51. Large quantities of opium (this is still a quotation from the *Courier*) brought from the districts, bordering on Manchuria, interfere seriously with the market for Indian kinds at Newchwang. In fact native opium is now met

with in all the principal marts of Northern China, and while it monopolizes the consumption in many parts of the interior, nearer the coast it is principally used in admixture with Malwa. Malwa has been recently falling in price solely through the competition of native opium. It will ultimately reach a low enough price successfully to compete with native, but meantime there is danger that the consumers become habituated to native opium.

52. The Chinese firm above alluded to corroborate these statements in saying that the bulk of the population prefer native opium for its cheapness, and even the rest mix their foreign with native. If this occurs at Shanghai, it may be understood how greatly the import trade generally is affected.

* * * * *

54. We have reserved for the last place the opinion of the Shanghai delegates, which is of much more weight than any yet quoted, and which is said by Sir R. Alcock to represent the opinion of all who are most conversant with the subject.

55. Cultivation, they say, is very profitable, and everywhere it is increasing. Proclamations against it go out from time to time, but fall harmless to the ground. The cultivation is too common a thing to be now put down, and the executive authorities are obliged to shut their eyes to it. Some of the other papers say the same thing, that proclamations have been put out, but that they are practically ineffective.

56. Consumption of opium is everywhere increasing at a rapid pace, the natural result of the cheapness of the opium; eight out of every ten men, and five out of every ten women, according to the popular belief, smoke. The higher classes are becoming so alarmed at the spread of the habit that they are beginning, by their example, to discourage it.

57. Yunnan and Szechuen are favorably situated for communication with the rest of the empire, having water transport to the southern, central, and eastern provinces, and land transport to the northern. And though native drug is inferior in strength and flavour to imported, its cheapness has enabled it entirely to displace foreign drug in the interior of the country. At Shanghai, after paying all charges, it can be laid down at 70 per cent. of the price of Malwa, before paying any taxes. The cheapness of native drug is the present cause of the exclusion of Malwa, but the taste for native drug once formed will tend to perpetuate the exclusion, even should the economical consideration pass away.

58. They then show from the figures of importation that the import of Indian opium, up till 1850, rose year by year at a high rate. Up till 1855 it still rose, but after that year it was stationary. But there is so much concurrent testimony to the fact that consumption is increasing year by year, and at a faster rate than it did before 1854, that no other conclusion can be arrived at than that native-grown opium is actually superseding the Indian product.

59. There is one thing to be observed with reference to this reasoning, namely, that one reason of the supply having remained stationary since 1855 was, that no more was produced in this country, and that there were great difficulties in producing more. The more correct reasoning would have been that the increased demand after 1854-55 not being met by an increased supply, ran up the prices so high as to bring native opium into the market.

V.—Price of Chinese opium and of Indian.

60. We may proceed now to collect the information regarding the price, as compared with that of foreign opium, at which native opium can be produced and brought into market.

61. In the early days of the cultivation, about 1840 to 1848, when large fees had to be paid to bribe the Mandarins, and great risk was incurred in the cultivation, it is stated that it could not be produced under Rs. 1,350 a chest, and by this is apparently meant the price in the producing regions. This statement however is perfectly irreconcilable with that of the Consul at

Canton, who says that small quantities of the "coarse and fetid" opium then produced were brought there in 1847-48 and sold at a rate equal to Rs. 300 only per chest. This last is probably the more reliable statement of the two. In 1854-55 the price at Canton was over Rs. 700 per chest, and in 1859-60 it was about Rs. 1,300, the difference being probably due in a great measure to improvement in quality.

62. From the reports obtained in 1864 we obtain the following information as to the prices ruling in the various ports.

63. At Hankow, which is nearest the seat of opium cultivation, native opium cost 30 per cent. of foreign, but the additional strength of foreign more than made up for this difference. The price of Malwa at Hankow was at that time (judging from the price at other places) about Rs. 1,700, and Patna probably about Rs. 1,600; and native opium must therefore have been about Rs. 1,150. This must have been the cheapest price at which opium could at that time be laid down in Hankow, for as the Indian opium was at that time overcoming the native, it is fair to assume that the native was selling at no artificially raised price.

64. At Shanghai at the same time the native opium was selling at Rs. 1,125, while Malwa was at Rs. 1,590, and Behar at Rs. 1,500. The Hong-Kong prices at the same time were Rs. 1,520 for Malwa, and Rs. 1,440 for Behar. The native opium at this price was producing no effect in the demand for foreign.

65. At Canton the price of native opium was Rs. 940 against Patna Rs. 1,190 (?) and Malwa Rs. 1,510, and it was not affecting the demand for foreign opium.

66. At Newchwang, in 1861, the price of native opium was Rs. 900, and of foreign Rs. 1,800. This price (Rs. 900) seems lower than the prices quoted above as ruling in 1863. The reason was likely this, that native opium was then unknown at Newchwang, and there was hardly any demand for it. This further appears from the fact that the importation of it ceased after 1861 at Newchwang.

67. At the treaty ports in 1864, therefore, the price of native opium was about two-thirds that of foreign. In the interior foreign cost a little more, as it was sure to have some duties to pay in passing from the ports into the interior, while native could reach the interior just as cheaply as it could reach the treaty ports.

68. We come now to the papers of 1869, and before stating their contents it may be well to mention that the prices in Hong-Kong were as follows:—Behar opium during the last half of 1868, and the first half of 1869, was at Rs. 1,420, or so; Malwa during the same time was at Rs. 1,460, except that in the beginning of 1869 it got up to about Rs. 1,500.

69. From Hankow we learn that the price of opium in the producing districts was about Rs. 690, while Indian opium laid down in Szechuen would cost nearly Rs. 1,950. In Hankow itself native opium cost about Rs. 1,000, while Indian was at about Rs. 1,710 at the end of 1869. A year before they were both cheaper, Rs. 870 and Rs. 1,530 respectively; but the ratio is in both cases nearly the same, native costing about 40 per cent. less than foreign. At this price, says the Hankow report for 1869, "the importation of foreign opium is considerably short for the last two seasons, but this is not to be wondered at, when every shop-keeper in this and the surrounding districts advertises native drug for sale."

70. Of Canton we have only general information that foreign opium cost twice as much as native, but was nevertheless preferred by many, and native was in fact used only to mix with foreign. The Consul, writing in May 1869, says that the price of native was about Rs. 900, and at that time the price of foreign must have been Rs. 1,500 at least. At these respective prices foreign does not seem to have been ousted at all, for though the Custom House figures showed a great falling off, little can be concluded from that, for it is said

in the 1869 report that of the opium imported 92 per cent. comes in surreptitiously. The taste for native opium does not appear to have yet sprung up in Canton.

71. At Shanghai, where both were largely consumed, native cost Rs. 1,100, Malwa Rs. 1,500, and Patna Rs. 1,300.

72. At Tientsin Malwa opium cost Rs. 1,590 or so, and native cost Rs. 1,060, or two-thirds of Malwa. At these prices it was, according to the Consul's opinion, ousting foreign opium. Malwa was slightly cheaper in 1869.

73. At Newchwang native opium costs Rs. 650 or 700 less than foreign. But foreign must be rather dear in so remote a port, possibly Rs. 1,800.

74. Up to this point the information as to prices has been taken only from the Consuls' and Customs Officers' reports, and they lead to the conclusion that native opium is produced in Western China at a cost of about Rs. 650. When it gets to Hankow the cost, including the various taxes it has paid, is about Rs. 950, and when it gets to the eastern coast of China its value is about Rs. 1,050 to 1,150. At the treaty ports the price of native is about two-thirds that of foreign, and at these prices they compete on fair terms. At Hankow, where the difference in price is more than one-third in favor of the native, native has the advantage, and in the interior of the country, where native costs the same as it does in the treaty ports, but foreign costs more (having various transit duties to pay), native also has the advantage.

75. The conclusions of the Shanghai delegates are almost the same as those just stated.

VI.—The quality of native opium.

76. It remains to compare the native and the foreign opium as smokable articles, and here it may be convenient to distinguish the various sorts of Chinese opium by their Chinese names. We may therefore explain that Nantu signifies the opium grown in Yun*nan*, Chuentu signifies the opium grown in Sze*chuen*, and Kweichowtu signifies the opium grown in *Kweichow;* the names being in each case taken from those of the producing provinces.

The only opiums about which we need concern ourselves are the three sorts just mentioned, and perhaps also the sort imported from Manchuria. The opium of other places cannot compare with these in quality, and moreover it hardly comes into competition with Indian opium, being consumed only where it is grown.

77. The manner in which opium is used for smoking must be first stated. The opium is first to be purified, and with this object it is boiled so as to mix with water, then strained, and then boiled down to viscidity. When cool it is fit for smoking. The smoker taking a little of it on a needle point, kneads it, and burns it a little by occasionally passing it through flame; the object of this process being apparently only still more to dry it. When its consistency is like that of wax it is formed into a cone round the needle, and then the point of the cone being introduced into a hole in the pipe, the needle is withdrawn and the opium is then applied to flame, and inhalation made through the passage left by the withdrawing of the needle.

78. We have already referred to the great improvement that had taken place in the quality of Chinese opium before 1864. We shall now note what is said about its quality in 1869.

79. The Canton Consul writes, "of late it has not been inferior in quality to Malwa, although in flavour it is weaker than the foreign opium, and it is said to be less hurtful to the constitution. The opium smoking shops use a mixture of $\frac{1}{10}$ths foreign and $\frac{9}{10}$ths native drug." In 1864 a Canton Officer had written that the native opium was hardly used in its pure state, as its grassy taste caused it to be disliked, but this was less perceptible than before, as *attention had been given to the subject.*

80. In the Consul's report from Kewkiang, the following occurs (Kewkiang being an internal port appears to have good information on the subject) :—

"The native drug is inferior in quality, bitter to the palate, and deficient in strength and flavour. People accustomed to it prefer it, as through its being weaker they can enjoy it longer without becoming intoxicated." The properties of the foreign drug when prepared are estimated at 30 to 50 per cent. greater than the native. And the foreign drug also gives more of the prepared drug, giving 75 per cent., while Szechuen opium gives 58 to 70 only. The difference in strength is accounted for partly by the fact that the native drug does not burn so well as the foreign. In fact the refuse of the first preparation can be re-boiled and again used.

81. In the same report it is said that most of what is sold in Hankow or comes further east is used for admixture with foreign, but not more than 33 per cent. can be mixed without its becoming perceptible to a smoker, by which is probably meant, so far perceptible as to be liable to objection, as a detraction from the purity or strength, or flavour of the article.

82. The Consul at Newchwang writes of native opium, that "good opium yields 90 * per cent of the prepared drug; the second class yields only 70 per cent. The best Indian opium yields only 85 per cent., but the strength and flavour are much superior to those of native growth."

83. The same gentleman subsequently writes of the opium grown in the north of China—"I am told this is the finest of all the opium produced in China. It sometimes yields full weight of the smokable drug. Malwa I believe yields 80 to 85 per cent. of the pure drug; this ranges somewhat higher, yielding from 85 to 90 per cent. The Chinese opium is not only capable of being smoked twice, but the drug obtained from boiling the ashes is preferable to the first preparation."

84. The Newchwang report in 1867 talked of this northern opium as "well-flavoured, but deficient in strength."

85. The China firm from which we have before quoted ranks the opium according to quality, after being boiled, thus—taking Malwa at 75, Yunnan was 50, Szechuen 44·3, Kweichow 43·5.

86. In the Hankow report for 1869 it is written—"Of the Szechuen drug, that produced in Kaihsien and Peichow approaches nearest to the foreign article, yet it is not so tasty. In Szechuen it is held that one ounce of native drug produces less smokable matter than the same quantity of foreign. It is moreover asserted that the strength of the foreign drug is exhausted by one smoking, whereas the native article stands four or five re-preparations."

87. The following is taken from the report of the Shanghai delegates:—The quality and strength of Szechuen opium varies according to the district. Fungtoo opium yields 75 per cent. of extract, Foo 70 per cent., Kai 80 per cent. Of Yunnan opium, which it may be remarked realizes in the China market a higher price than Szechuen, and is generally admitted to be the best, they write:—the Nantu yields 80 per cent. of extract, is of finer quality and possesses better medicinal properties than the Szechuen, and is longer in consuming.

88. In comparing, upon the basis of the information thus given, the native and the foreign opium, the following conclusions seem to be indicated.

(1.) Chinese opium, in respect of its standard of purity, and of the *nature* of its properties, so far as a smoker is concerned, does not differ from Indian opium.

(2.) Indian opium, however, exhibits these properties in a more marked degree; in other words, it is of great strength and preferable flavour. The preferable flavour is everywhere admitted, and is in every case an element of preference. The greater strength is not so, for many people prefer what is weaker; and the Indian opium is to such people too strong for their taste.

* The original says 19, but 90 is clearly meant.

(3.) The additional strength is partly an inherent quality, just as the better flavour is, and it is partly the result of a difference in the capability of consumption. The native opium consumes neither so readily nor so completely as the Indian; not so readily, inasmuch as it takes a longer time to consume, nor so completely, for the ash after the first consumption can be boiled a second time, and the second preparation can be again consumed. This can never be done with Indian. Indian, however, gives, to begin with, a larger proportion of consumable matter than native opium.

89. Apart therefore from the flavour, which is an indisputable advantage possessed by the Indian opium, the difference between the two is the difference between a smaller pleasure spread over a longer time, and a greater pleasure enjoyed during a shorter time.

90. As to the mere quantity of pleasure contained in the same bulk, if it were possible to make such a comparison, the difference is in favor of Indian opium; that is, if the consumption of the Indian could be so retarded as to make it give out only the same strength as the native, then it would outlast the same quantity of native by a proportion probably not far different from the ratio which the prices ordinarily bear to each other.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

THROUGH RAILWAY COMMUNICATION BETWEEN MADRAS AND BOMBAY.

No. 2061 R, dated 27th December 1870.

From—The Govt. of India, P. W. DEPT.,

To—The Secy. to the Govt. of Madras, P. W. Dept. (Railway).

Information having been received from the Government of Bombay that the extension of the South-East line of the Great Indian Peninsula Railway to Raichore, with the exception of the Krishna Bridge, will be ready for traffic by the end of February next, I am directed to enquire what are the present prospects of opening the North-West line of the Madras Railway to that place.

No. 36.

From—The Acting Consulting Engineer for Railways, Madras,

To—The Secy. to Govt., P. W. Dept. (Railway), Madras.

With reference to G. O. No. 45, dated 7th January 1871, I have the honor to report that the Chief Engineer confidently expects that the contractor's engine will reach Raichore by the 1st March, and I have no reason to doubt that the line may be opened by the 1st April, if not sooner.

2. I have ascertained that the obstruction to traffic from the damage to the temporary road across the Cheyar (on which I am sending a report this day), will not delay the opening to Raichore.

GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 17th February 1871.

PRESENT:

His Excellency the Viceroy and Governor General of India, K. P., G. M. S. I., *presiding.*
The Hon'ble John Strachey.
The Hon'ble Sir Richard Temple, K. C. S. I.
The Hon'ble J. Fitzjames Stephen, Q. C.
The Hon'ble B. H. Ellis.
Major-General the Hon'ble H. W. Norman, C. B.
Colonel the Hon'ble R. Strachey, C. S. I.
The Hon'ble F. S. Chapman.
The Hon'ble F. R. Cockerell.
The Hon'ble J. F. D. Inglis.
The Hon'ble D. Cowie.
The Hon'ble W. Robinson, C S. I.

CONSOLIDATED CUSTOMS ACT AMENDMENT BILL.

The Hon'ble SIR RICHARD TEMPLE introduced the Bill for the further amendment of the Consolidated Customs Act, and moved that it be referred to a Select Committee with instructions to report in a month. He said that the Council would recollect that, at the last meeting of the Council, when he moved for leave to introduce the Bill, he had submitted, with as much brevity as was possible, the objects sought to be attained by this measure, and if there should be any other points for discussion, he thought they would be best discussed before the Select Committee, to whom he hoped the Bill would be referred.

The Hon'ble MR. COWIE said there was only one feature of the Bill to which he should take exception. He had just learnt that the Hon'ble Mover intended to place him and his colleague, Mr. Bullen Smith, on the Committee, and he would therefore confine himself at present to merely stating the objection that he had. The point was the proportion of duty which the Government should retain on the re-exportation of goods on which duty had been paid on their importation. The Government had hitherto been contented for many years to take one-eighth of the duty, and they now proposed to take one-fourth. He objected to this increase of duty, but he would be content to discuss the point in Committee.

The Motion was put and agreed to.

BROACH TALUQDÁRS' RELIEF BILL.

The Hon'ble MR. CHAPMAN introduced the Bill to relieve from incumbrances the estates of Taluqdárs in Broach, and moved that it be referred to a Select Committee with instructions to report in a month. He would endeavour, in the first place, very briefly to explain the principal provisions of the Bill.

At any time within twelve months of its becoming law, the Local Government might, on an application from a taluqdár or his heir, appoint a manager. After such appointment had been notified, all proceedings pending in any Civil Court were to be barred, and the taluqdár was to be exempted from arrest. The first duty of the manager would be to issue notices calling upon

all creditors to prefer their claims; and he would then proceed to determine the amount of the several debts and liabilities. One appeal would be allowed to the Commissioner of the District against a refusal or admission of a claim. After the total amount of debts and liabilities had been determined, a scheme for their settlement would be submitted to the Local Government. In the present instance, it was intended that Government should advance the requisite funds, retaining as security for repayment a lien on the estate. Eventually, the taluqdár would be restored to the possession of his unencumbered property.

Such were the main provisions of the Bill. The Bill itself was a mere re-enactment of the Oudh law, and as the provisions contained in it embodied the most recent deliberations of the Council on the subject, he presumed no exception would be taken to them.

The point for consideration was, whether there were sufficient grounds for applying this exceptional law to the case of these Broach Taluqdárs.

He had on a former occasion stated that these men were five in number. They were the representatives of the most ancient Rájput family in Western India. From the very earliest times they had been the proprietors of the soil. He admitted that, as a class, they had been improvident. They were rude, unlettered men, and had fallen an easy prey to the designing and dishonest persons by whom they had been surrounded. The result was that their estates were heavily encumbered by mortgages, and it was calculated that a sum of nearly five lákhs would be required to clear them, which money Government had already agreed to advance.

To give the Council some idea of the gross way in which these taluqdárs had been robbed by their creditors, he would quote one or two cases reported by the officer appointed to enquire into the condition of their affairs.

1st.—Manaklál Bápubhái claims rupees 4,999 on a bond under which he has been in possession of land of which the annual value is now rupees 862. The original transaction dates from about 1837, and this creditor has drawn about rupees 20,000 from the estate on personal and other bonds, representing transactions of old date.

2nd.—Kásirám Narbhirám and Anoprám Kissendás hold a bond for rupees 3,501, under which they have enjoyed land of a present rental of rupees 840 for the last twenty years.

3rd.—Nandkishór Raujíbhái claims rupees 17,874 under two bonds. The original transaction dates thirty-three years back and was for rupees 8,001. He has received more than rupees 40,000 from land mortgaged in his possession, the present yearly income of which is about rupees 2,300.

It was to release these unfortunate men from the grasp of creditors of this description that special legislation was required. The majority of the creditors were strongly averse to receive payment, and give up lands that yielded them an enormous interest on the money advanced. It would be a hopelessly tedious and expensive task to take each into Court. All we asked for was power to oblige them to receive payment. Surely this ought not to be considered a hardship by a righteous creditor! A specially qualified officer would be appointed to adjudicate on these claims, and an appeal would be allowed to the Commissioner.

This was no novel experiment. The same course had been adopted, with the most beneficial results, in the case of the taluqdárs in the adjoining Collectorate of Ahmedábád. There, 180 villages and 469 estates were brought under the operation of the Bombay law, with claims against them to the extent of nearly 24 lákhs. By a return dated as far back as 1867, he (MR. CHAPMAN) found that 57 villages and 228 estates had already been restored to their owners, freed from encumbrances. It was in consequence of the marked success which attended these proceedings that the Government were induced to take the

Bombay Act as a model when passing the Oudh law, and to promise to advance the requisite funds to relieve the Broach Taluqdárs. It was to enable them to carry out this promise that he now introduced this Bill. He did not know that they would have consented to the measure had it not been for the special circumstances of these men, and the fact that they had already promised to advance the funds.

He had been thus particular in guarding against saying anything that might be understood as committing the Government to any opinion on the general question, for the very simple reason that he was ignorant of their views on the subject.

But he desired to take this opportunity of emphatically stating it as his individual opinion that perhaps one of the greatest wants of the day was a general law to provide for the relief of encumbered estates.

If he had his way, he would empower the Governor General in Council to apply a law similar to that now under consideration to any class of ancestral proprietors whom he might consider worthy of such protection. A proviso might be made, limiting the application of the law to estates of a certain value, and which had been in the possession of the same family for a certain period of years. He had heard it stated as one of the principal objections to such a project, that it would have the effect of depreciating the value of the security of landed property throughout the country. He did not attach much weight to this objection. As regards the past, creditors like those it was proposed to deal with under this Bill ought, supposing them to be honest, to be only too thankful to get their debts paid promptly; while, as regards the future, people who made advances on property of this description would know the conditions under which they did so.

When his Hon'ble friend Mr. Strachey introduced the Oudh Bill, he made the following remarkable statement. He said—

"He did not intend to defend this measure on economical grounds, but even on those grounds much might be said in its favour; for he believed that, if it was certain that a thing was politically inexpedient and wrong in any country, it was impossible that that thing could in that country be at the same time economically right, whatever it might be in some other country under different conditions."

These were, in his (MR. CHAPMAN'S) humble opinion, words of the highest wisdom. He wished not only Hon'ble Members of this Council, but every officer engaged in whatever capacity in the work of administration in this country would take heed of them. We were too prone to set up a rigid standard of what we believed to be theoretically sound principles, and having done so, to apply these principles indiscriminately, and without regard to their being suited to the requirements of the country, or to the sentiments of the people. Judged by what occurred in the North-Western Provinces in 1857, he believed no policy that the Government had ever adopted had been more unpopular than that in accordance with which they had passively looked on while the ancestral lands of ancient proprietors had been wrested from them by the action of our Civil Courts.

The Hon'ble MR. COCKERELL said that the primary objection to the motion of his hon'ble friend (Mr. Chapman), as it seemed to him, was that the adoption of this Bill was inconsistent with the action taken by the Council only a few months ago when the Oudh Taluqdárs' Relief Act was under consideration.

It would probably be within the recollection of those members who served on the Select Committee to which that measure was referred before it became law, that the whole case of these Broach Taluqdárs was then under consideration, supported by a strong recommendation from the Government of Bombay that the Bill then before the Council should be applied to these persons.

That proposal was then deliberately rejected, and the Hon'ble Member (Mr. Strachey) who had charge of the Oudh Taluqdárs' Bill, when moving the adoption of the Report of the Select Committee, said, in especial reference to the rejection of that proposal, that—

"He did not deny that strong political reasons for similar interference might exist in some cases in other provinces, and on more than one occasion, lately, the Government had endeavoured to assist the heads of ancient families, to whom the people looked up as their natural heads, with the object of relieving them from their difficulties. A law, however, which might be applied generally or arbitrarily at the will of the Executive Government *to save landholders from the consequences of their own improvidence, would hardly be justifiable.*"

In the position thus taken by the Hon'ble Member to whom MR. COCKERELL had just referred, in regard to this matter, he entirely concurred, and had not the exceptional character of the Oudh Bill and the inexpediency of any general extension of its operation been thus practically acknowledged, he should certainly not have voted for the passing of that enactment.

It would be said, perhaps, that this Bill involved no *general* extension of the principle of the Oudh enactment, as it was intended to apply only to a very few persons. But, he asked, if this Bill became law, in what cases could the legislature hereafter consistently decline to grant a similar measure of relief? There was nothing in the case of the Broach Taluqdárs, so far as we were informed, that distinguished them from a large number of other embarrassed chiefs and landholders distributed over every province of the empire.

The hon'ble Mover of the Bill had dwelt solely on the antiquity of the race of these Taluqdárs and their misfortunes, but he had not told us that they were extraordinarily influential, or that there were any political considerations applying to their case which would take it out of the ordinary category of distressed landholders and put them on a footing similar, as regards their special claims to relief, to the Oudh Taluqdárs.

He (MR. COCKERELL) must say that he regarded the extension of this sort of special legislation with great apprehension; he entertained a very strong conviction that the proposed measure was inconvenient, and he could not consequently give his vote for the reference of the Bill to a Select Committee.

The Hon'ble MR. ELLIS said that the remarks that had fallen from the Hon'ble Member who spoke last, in reference to what took place when the Oudh Taluqdárs' Bill was before the Select Committee, induced him to say a few words upon those remarks, as his impression as to what took place in Committee was not the same as that of the Hon'ble Mr. Cockerell. Had it been decided there that no general measure of the character which the Hon'ble Mr. Chapman advocated was in any case desirable, MR. ELLIS would certainly not have given his adhesion to that decision; but his belief was that the Committee reported in favour of confining the Act to the Oudh Taluqdárs for the reason that, whereas there must be differences of opinion on the general question whether a Bill empowering the Government to deal generally with such cases was desirable or not, there could be no difference of opinion with regard to the extension of the principle to the Oudh Taluqdárs, because the Government was pledged to the measure; and therefore, in order to ensure unanimity, the question was confined in that Bill to the Taluqdárs of Oudh, and to them alone. He did not therefore conceive that the Hon'ble Mr. Cockerell was justified in his inference that the Council, or even the Select Committee, had within the last six months decided against the propriety of a measure such as was now proposed being extended to the Taluqdárs of Broach. The Hon'ble Mr. Cockerell had also objected that there was no special ground in this case to justify the application of a general principle which he condemned. But MR. ELLIS thought there were such special grounds, not altogether dissimilar from those which existed in the case of the Oudh Taluqdárs; because the Government had virtually promised to introduce a measure of this kind, or at least to do what would have the effect of

this measure. Enquiries had been carried on in detail by the local authorities, and after reference to the Government of India it was decided by the Government to advance a sum of money to clear off the encumbrances, and there was a distinct and implied pledge that relief would be afforded. It was found impossible to give this relief without having recourse to legislation, and legislation was the necessary consequence of the pledge thus given or implied. Nor did he admit that there were no other reasons in this case. As had been stated, these families were amongst the most ancient of Gujarát; and with regard to what had been said as to political influence, he knew that there was a general feeling of sympathy in their favour. The encumbrances on their estates, in some cases at least, had been brought about, not by the improvidence of the owners, but by the action of our Civil Courts. He would not enter into details that could hardly interest the Council; but in one case the impoverished condition of the present holder was entirely attributable to long and worrying suits which had been carried on through a combination of dishonest persons (of whom he was sorry to say one was a vakíl connected with the Courts) to foist a supposititious child upon the family as heir to the Thákurship. The case resulted in several parties being sentenced to rigorous imprisonment, and in that instance, at all events, there could be no doubt that it was not the improvidence of the holders of the estate, but the action of our Courts alone, which brought about the embarrassed condition of the estate.

He would not refer at length to the general question opened by the Hon'ble Mr. Chapman, because, as there were special grounds in this case, it was not necessary to urge the expediency and policy of some such measure as the Hon'ble Mr. Chapman advocated. But if such a measure was deemed by the Government, or a majority of the Government, to be a desirable one to introduce into this Council, he could only say that it would have Mr. Ellis' most hearty support. He did not mean to say that we should recklessly enable all holders of land to escape from the consequences of their improvidence by special measures in their behalf, but there was a sufficiently numerous class to whom such legislation would be appropriate, just and expedient. We were apt to overlook the effect of a strict application of our laws and regulations when brought to bear on old families and old estates in this country, and to forget that the holders of these estates were not like the holders of landed estates in Europe—a people brought up under a system of law such as we would administer here. They were the immediate descendants of men who had been accustomed to assert their rights by a process which we had most rigorously and properly put down, and although at some future period—very distant it might be—it would be quite proper to apply general principles, deemed to be right in more advanced countries, it would be premature to apply them now to such a state of things as still existed in many parts of India.

The Hon'ble Mr. Stephen thought it his duty to make a few observations upon this matter, because, contrary to his expectations, it appeared to him that this debate had taken what might prove to be a very serious turn indeed, and was opening out a question which it was quite impossible for the Council to discuss at present. He was prepared to support this particular Bill on the ground stated by the Hon'ble Mr. Ellis—which he thought was conclusive in itself—that the Government had given what might be considered a distinct pledge to see these particular five persons out of their difficulties. Now, whether that pledge was or was not wisely given, was a question which he need not now discuss; it had been given, and having been given, it must be redeemed. He looked upon the act of the Legislative Council on this occasion as analogous to a private Bill introduced in the House of Commons in order to get over a special technical difficulty, and for no other purpose whatever. He thought that any one who would take the trouble of looking through the file of papers connected with this

proposal, would see that great difficulties would arise in enforcing, through the ordinary agency of the Civil Courts, the effectual redemption of these estates. It would be extremely expensive; it would lead to no good results, and would greatly delay the settlement of the matter. On the other hand, if the course were adopted of passing this Bill, he believed that the matter would be brought in a short time to a satisfactory issue. The whole transaction stood on the same footing as that of the Oudh Taluqdárs; for in that case, before the Council was asked to legislate, that which amounted to a pledge had been given. That pledge had to be redeemed, and the object of the Oudh measure was to enable the Government to redeem its pledge in the cheapest and most effectual manner. He regretted that the present measure, so limited in its application, affecting as it did only five persons, and which appeared to him, as he said before, in the light of a private Act of Parliament, should be made the occasion of a discussion on a very wide subject. He would himself carefully abstain from making any remarks on that subject, beyond protesting, as strongly as he could, that this measure involved the Government in no liability whatever to carry out such a general scheme as Mr. Chapman had suggested. After saying that he was not going to break through the rule which he should wish to prescribe to others, MR. STEPHEN would not state his views on the general question of interfering between debtor and creditor where land was made the security for the debt. But he could not help making one or two remarks in answer to the statements made by Mr. Ellis. Mr. Ellis had stated his belief (and MR. STEPHEN knew that the belief was a popular one) that the misfortunes of these Taluqdárs were directly due to the action of our Civil Courts; and the illustration he gave was this :—A particular person had become involved in great difficulties, because a certain vakíl got up a history of a supposititious child, and declared him to be the true heir to the property of that person, and invoked the aid of the Civil Courts to establish the claim, and thus involved the owners of the estate in great expense. No doubt the fraud of the vakíl, which appeared to have been properly dealt with by the Criminal Courts, was the cause of the impoverishment of these persons; but to say that, because the vakíl had committed perjury and other crimes, the Civil Courts were to blame, was to say quite a different thing. He did not see how such a view could be at all compatible with the administration of justice. If the Civil Courts were to be held responsible because people committed fraud and perjury, you might as well shut up the Civil Courts altogether. There was no country in the world in which litigation did not give rise to more or less fraud, but the Courts were not answerable for it. He might add that, although he fully perceived the weight of some of the remarks made by Mr. Ellis on the subject, and although he could quite understand that it might not be desirable to enforce in this country the ordinary rules with regard to taking land in execution, now accepted in Europe, he thought there was a good deal to be said on the other side. We must recollect that we must choose between two things. We must either have a legal system under which people were made to pay their debts, or we must have no law and no means of enforcing the payment of debts: and he did not suppose any one was prepared to advocate such a state of things in this country. He could not understand how any regular Government could exist anywhere unless effectual security was taken to enforce the maxim that a man was bound to perform his contract. If a man would be extravagant, or extremely improvident, he must suffer for it.

There was another question connected with the subject, which would require separate consideration. Although it was important that every one should pay his just debts, it was quite open to argument whether or no you should allow ancestral land to be taken in execution; for it was easy to imagine a case in which, according to the practice and habits of the people, the owner had little more than a life-interest in the estate. If a man were only a tenant for life, no one would consent to lend money on the security of the estate, beyond the value of his life-interest in it. No doubt it was very unjust to take from

the children what the father had no right to spend, and this was done if what was substantially a life-estate was taken in execution absolutely. If however the Government of India undertook absolutely to protect against himself every landholder in the country, they would have to keep them in tutelage. To put forward such a proposal as a general scheme for the government of this country appeared to him more bold than wise. He could imagine no measure which it would be more undesirable to discuss incidentally and so as to hold out vague hopes to the landholders of India, which, if indulged, would probably be disappointed. He would confine himself, in regard to the particular matter before the Council, to saying that this was a very unimportant Bill, standing on its own particular merits, affecting the properties of only five persons; pledging the Government to nothing, and not requiring the Council to form any opinion of any kind on any general principle. Whether the Government might think it necessary to discuss a broader measure of this kind, and what course should be taken on such a matter, was a question upon which he would rather reserve his opinion.

Colonel the Hon'ble R. STRACHEY said that, when leave was asked to introduce this Bill, he stated that he was opposed generally to asking the aid of the legislature in the manner proposed by the Bill, but he also said that the only ground on which, in his judgment, legislation of this kind could be justified was that of policy. He should also state that he had thought it right to make those remarks at that time, because he was not in possession of any of the facts which had induced the Government to allow this Bill being laid before the Council. All that was stated on the subject was to be found in the Statement of Objects and Reasons appended to the Bill, which merely said that there were five Taluqdárs in Broach who were heavily in debt, and that the Bombay Government desired the Bill to be passed. Not a word more was said on the subject. Not having been himself on the Select Committee on the Oudh Taluqdárs' Bill, and knowing nothing of the subject, and no papers on the subject having been placed before the Council, he was wholly ignorant of the grounds on which the measure was based. But after what had been explained this morning as to the actual state of things, he had no difficulty in saying that in his opinion the policy which the Government had accepted was a safe and correct policy; that there were reasons for allowing the introduction of this Bill, and if possible, having it passed. He continued to think that there were objections of a general character to legislation of this kind, which set aside the operation of the ordinary Courts of the country. But while this objection should be considered, it was perfectly right to consider what were the inducements to take an opposite course. And this question arose—What was in effect the policy which induced the Government, or which induced him, to support this Bill? And he said without any doubt at all that the policy was this, that the very first duty of the Government in this country was to see that justice was done to its subjects. He thought it was impossible for anybody who had heard the statement made by the Hon'ble Mr. Chapman regarding the position of these unfortunate men, not to be satisfied that the greatest injustice had been done them. There was no question in the present case of forcing men to pay their debts: what had been done was to force them to pay their debts ten times over. COLONEL STRACHEY said there could be no policy more justifiable than one that was calculated to prevent a continuance of such a state of things. The Bill, in his opinion, would more correctly have represented its true nature, if it had been described as a Bill to remove these Taluqdárs from the tyranny and legalized injustice of the Civil Courts, and place them under a Court which would really do them justice. On these grounds he felt that he had a perfect right to support the Bill. The substance of the Bill, apart from its being special and exceptional, was, he believed, perfectly satisfactory. He thought, further, that it was his duty to say that such consequences as we had heard described today in relation to these Taluqdárs having occurred in a country which had been nearly three-

fourths of a century under British rule, were not at all creditable. That difficulties should have arisen in the case of the Taluqdárs of Oudh—a country which had then been just released from an abominably bad Government—one might reasonably have expected. But that proceedings of the sort described should have taken place in any portion of British territory was certainly very remarkable; the circumstances were such as appeared to him to call for the most serious inquiry on the part of the Government, and whatever measures were necessary to put an end to this state of things for the future should in his opinion be taken. It was not for him to say what those measures should be, but in his judgment, it was the duty of the Government of India to see that a remedy, if possible, should be provided.

The Hon'ble SIR RICHARD TEMPLE said he quite concurred in deprecating the extension of this discussion into subjects which were really not before the Council. As had been justly shown by the several speakers who had preceded him, the question before the Council merely related to a limited number of Taluqdárs. Of course, he presumed that, when hon'ble members carried the discussion into a broader range, what they meant was that every one of these cases of special legislation was apt to form a precedent, and undoubtedly it did form a precedent. Then the real question further arose, was there any danger from these precedents being followed? The danger was that the precedent might be abused. If there was any danger of such abuse arising, of such measures being carried to an injudicious extent, then it would be pre-eminently his duty to raise his voice against any such measure, and to see what the financial consequences might be. But he submitted that there was really no danger of such a precedent being followed to an injudicious extent. The precedent could not be followed without the introduction into this Council of a special Act. That in itself was a very considerable check; for what did such a proceeding involve? It meant this, that there must be a recommendation from the Local Government; then the concurrence of the Government of India; then a Bill must be introduced and criticised: and if all that did not constitute a sufficient check on injudicious proposals, he did not know what did. Well, it might be that amongst the measures taken would be one for advances from the General Treasury for the relief of improvident landlords. Under such circumstances as he had described, a recommendation of the Local Government ought, he thought, to be favourably considered. After that, the Exchequer would demand that the security for the advance to be made should be actually sufficient, and that a proper rate of interest should be provided. If that were done, the parties would be most welcome to the advance from the General Treasury, and the advance thus made, it would be followed by great political advantages, without any risk to the State.

The Hon'ble MR. STRACHEY said that repeated reference had been made today to the Act passed a few months ago for the relief of the Taluqdárs of Oudh. He himself had charge of that measure and to a certain extent, perhaps, he had therefore been specially responsible for it. He thought therefore that he ought to say something with regard to the present measure, which, as the Hon'ble Mr. Chapman had explained, was identical with the Oudh Taluqdárs' Relief Act. The Hon'ble Mr. Cockerell appeared to think that the Government generally, and MR. STRACHEY himself in particular, were guilty of some sort of inconsistency in supporting the present Bill, after what he had said regarding the Act for the relief of the Taluqdárs of Oudh. Now, he must not only deny that there had been any such inconsistency, but he must affirm in a positive way that the present measure was in all respects completely consistent with every thing said by any member of the Government when the Oudh Taluqdárs' Bill passed through its various stages. The whole upshot of what was said came to this, that the Government did not think it right that any general measure should be passed, which should give to the Executive Government any power generally or arbitrarily to advance money to save landlords

from the consequences of their own improvidence; but that, in peculiar and exceptional circumstances, strong political reasons might exist to make such interference proper. He himself, when the Oudh Bill was passed, distinctly said that similar reasons might exist in other provinces. The Hon'ble Mr. Cockerell had said that this very question of the Broach Taluqdárs was before the Government when the Oudh measure was under discussion. That was perfectly true; but it was also true that the question was never discussed in any way by this Council whether relief ought or ought not to be given to the Broach Taluqdárs. And as the Hon'ble Mr. Ellis had said, the Executive Government had actually promised, before the Oudh Bill was passed, to advance the money necessary for saving these ancient families from ruin: consequently, it was no exaggeration to say that, so far at least as the Executive Government was concerned, the present measure had virtually been resolved on before the proposition was made to pass the Oudh Bill into law.

The Hon'ble Mr. Stephen had said that the Government having given a pledge to advance this money, the propriety of that pledge need not be discussed by this Council. Although it might be true that there was no necessity for such discussion, the question of the policy of interfering in this case was one from which, in his (MR. STRACHEY's) opinion, the Government had no reason whatever to shrink. He for his own part thought that circumstances could hardly be conceived in which it would be more right for the Government to interfere, than the circumstances which existed in the present instance. Although the particular circumstances of Broach and Oudh were widely different, in reality the justification of the measure of relief that was now proposed was identical in principle with that adopted in the case of Oudh. In both cases it was considered politically desirable to save the ancient families of the country from ruin, and the Government in both cases came to that conclusion for very special reasons. The Hon'ble Mr. Stephen had referred to the operation of the Civil Courts, but Mr. STRACHEY was satisfied that under a proper system of administration and under a proper system of law, such things could by no possibility have come to pass as those which had come to pass in Broach. Mr. Chapman had shown that for many years past a system of what he might call organized plunder had been going on under the protection of our own Courts, and he entirely agreed with the remarks made by the Hon'ble Colonel Strachey, that it was most discreditable to our administration that such things had happened. The Hon'ble Mr. Chapman had referred to several of the cases that had occurred. MR. STRACHEY saw another case, which he was not sure that Mr. Chapman mentioned, in which, many years ago, a vakíl of the Civil Courts managed, MR. STRACHEY did not know how, to get the uncontrolled management of the most important of these estates. During this time, the vakíl apparently contrived, not only to get nearly the whole profits of this estate permanently in his own hands, but he made the unfortunate proprietor, who seemed to have had no voice in the matter, enter into bonds to the extent of thousands of rupees. This man, to use the words of the official report, had in one generation raised his family from poverty to affluence. As far as appeared from the papers, there was no reason to suppose that any debt at all really existed. This man got the estate in his possession, and simply plundered it for twenty or thirty years, and in that plunder he was assisted by our own Courts. He saw another case which was far from creditable to our administration. An estate was for twelve years in possession of a minor. It was clearly the duty, he presumed, of our own officers (it was so, at any rate, in the parts of the country with which MR. STRACHEY was acquainted) to look to the interests of this minor; but apparently his property had been dissipated to such an extent that his own agents did not know what land he could claim, nor by what title. It was perfectly true that it was very discreditable that all this should happen; but the mischief had been done, and the mischief could not be undone without legislation. There was no question here of bolster-

ing up improvident landholders, or injuring the interests of creditors. The real question was, should the Government be given the means of performing an act of justice and saving these estates from the clutches of plunderers? It seemed to him that the greatest stickler for the application of so-called economical principles ought to have no sort of doubt, that it was infinitely better that these important estates should be properly, honestly and well managed for a time and be restored hereafter to their owners, than that this wretched work of plunder should go on and these ancient families perish.

The Hon'ble MR. COWIE said that he was content to vote for the introduction of this Bill solely on the ground that a pledge had been given, as the Hon'ble Mr. Stephen had said, and not on account of the principle involved in the measure, which he was inclined to say was an erroneous one. The Hon'ble Mr. Chapman and the Hon'ble Mr. Strachey had referred to some cases, which, MR. COWIE was bound to say, were the worst that he had ever heard of. It might be important to rescue these estates from the "clutches of plunderers," but he had never heard of any such measures being taken for the relief of ancient landed proprietors in any other part of Her Majesty's dominions. It might be through his ignorance of Broach, but he could not see that there was such a difference between the circumstances and the landed interests of two countries as to make such a measure justifiable in the one and not in the other.

The Hon'ble MR. CHAPMAN said with reference to the remarks that had fallen from the Hon'ble Mr. Stephen and the Hon'ble Sir Richard Temple, he desired to explain that his connection with this Bill had been simply this. Owing to his connection with Bombay, he was requested by the Government to introduce it, and he confidently appealed to His Lordship and the other Members, whether, in doing so, he did not scrupulously abstain from saying anything that could be construed as committing the Government to any opinion on the general question of policy. But as an individual Member, he considered it not only his right but his duty to express, with the utmost freedom, his opinion on such general questions; and he altogether declined to accept any censure for having done so.

The Hon'ble SIR RICHARD TEMPLE disclaimed any intention of casting censure on the Hon'ble Mr. Chapman.

The Hon'ble MR. STEPHEN also said that he had no intention whatever of censuring the Hon'ble Mr. Chapman.

The Motion was put and agreed to.

The following Select Committees were named:—

On the Bill for the further amendment of the Consolidated Customs Act—The Hon'ble Messrs. Stephen, Chapman, Cowie and Robinson and the Mover.

On the Bill to relieve from incumbrances the estates of Taluqdárs in Broach—The Hon'ble Messrs. Stephen, Cowie and Robinson and the Mover.

The Council adjourned to Friday, the 24th February 1871.

CALCUTTA,
The 17th February 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The Gazette of India,

EXTRAORDINARY

Published by Authority.

CALCUTTA, WEDNESDAY, MARCH 1, 1871.

STAR OF INDIA.

NOTIFICATION.

Fort William, the 28th February 1871.

On Monday, the 27th of February 1871, at 5 o'clock, His Excellency the Viceroy and Governor General, Grand Master of the Most Exalted Order of the Star of India, held a Grand Chapter in Government House, Calcutta, for the purpose of investing His Highness the Maharaja of Puttiala as a Knight Grand Commander of the said Order, and Prince Gholam Mahomed and the Honourable the Lieutenant Governor of Bengal as Knights Commanders of the said Order, in obedience to the Command of Her Majesty Queen Victoria, by the Grace of God of the United Kingdom of Great Britain and Ireland Queen, Defender of the Faith, Sovereign of the said Order.

The Maharaja of Jeypore, on his arrival at the foot of the Grand Entrance, was led by the Under Secretary in the Foreign Department to the room assigned for his use, the Guard of Honour presenting arms as His Highness passed. When robed His Highness was conducted by the Under Secretary to the Council Chamber, where the Knights Commanders and the Companions of the Order also assembled. A procession was formed of the Members of the Order according to ancient custom, the Junior preceding the Senior Members of the Order. As the procession entered the Marble Hall, a Royal Salute was fired. All present rose and remained standing till the Grand Master had taken his seat.

The following was the procession :—

THE MARSHAL OF THE PROCESSION
COLONEL H. GARDEN.

THE UNDER SECRETARY IN THE FOREIGN DEPARTMENT
H. LEPOER WYNNE, ESQ.

THE SECRETARY OF THE ORDER
C. U. AITCHISON, ESQ., C.S.I.

Companions of the Order.

COLONEL THUILLIER, C. S. I.
NAWAB FAIZ ALI KHAN BAHADOOR, C. S. I.
COLONEL DALTON, C. S. I.
COLONEL STRACHEY, C. S. I.
E. C. BAYLEY, ESQ., C. S. I.
DR. FAYRER, C. S. I.
COLONEL HAUGHTON,
W. ROBINSON, ESQ., C. S. I.

Knights Commanders of the Order.

THE HON'BLE SIR R. TEMPLE, K.C.S.I.
THE MAHARAJA OF VIZIANAGRAM, K.C.S.I.
MAHARAJA JEY MUNGUL SINGH, K.C.S.I.

Knight Grand Commander of the Star of India.

HIS HIGHNESS THE MAHARAJA OF JEYPORE, G.C.S.I.

ATTENDANTS OF THE MAHARAJA OF JEYPORE.

MILITARY SECRETARY TO THE VICEROY
MAJOR THE HON'BLE E. R. BOURKE.

PRIVATE SECRETARY TO THE VICEROY
MAJOR O. T. BURNE.

His Excellency the Grand Master, K.P., G.C.S.I.

ATTENDANTS OF HIS EXCELLENCY THE GRAND MASTER.

On proceeding up the Marble Hall, each Member of the Order filed off to the seat allotted to him, first making his reverence to the Grand Master as His Excellency passed. By Command of the Grand Master the Secretary declared the Chapter open, and proceeded to call over the names of the Knights Grand Commanders. Absent Knights were replied for by the Under Secretary. The Secretary next reported that the sole business before the Chapter was the investiture of His Highness the Maharaja of Puttiala, Prince Gholam Mahomed, and the Honourable the Lieutenant Governor of Bengal, under the Sovereign's Warrants. The Secretary of the Order and the Under Secretary then withdrew from the Chapter in order to receive His Highness the Maharaja of Puttiala. On arrival, His Highness was met at the foot of the Grand Staircase by the Secretary of the Order and the Under-Secretary in the Foreign Department, who conducted His Highness to the top of the Grand Staircase, where His Highness was met by the two Junior Knights Commanders.

A procession was then formed of—

THE UNDER SECRETARY IN THE FOREIGN DEPARTMENT
BEARING THE INSIGNIA OF THE ORDER.

THE SECRETARY OF THE ORDER.

THE TWO JUNIOR KNIGHTS COMMANDERS.

THE OFFICER BEARING THE FURLED BANNER OF HIS HIGHNESS.

HIS HIGHNESS THE MAHARAJA OF PUTTIALA.

PAGES AND ATTENDANTS OF HIS HIGHNESS.

The Guard of Honour presented arms as His Highness passed.

The Secretary then produced and delivered to the Grand Master the Sovereign's Warrants, and on receiving his Report the Grand Master directed that the investiture should proceed. His Highness accordingly advanced to the Throne, and the Under Secretary in the Foreign Department took from the

table, on which the Insignia had in the meantime been laid, the Collar of the Knight Grand Commander, and, after making reverence, delivered it to the Grand Master.

The Secretary, having received from the Grand Master and read the Sovereign's Mandate, conducted His Highness the Maharaja of Puttiala to the table. By His Excellency's desire the Junior Knight, receiving the Ribbon and Badge of the Order from the hand of the Secretary, invested His Highness therewith, and the next Junior Knight, receiving the Star of the Order from the Secretary, attached it in its proper place.

The Junior Knights next invested His Highness with the Mantle of the Order. This done, His Highness advanced to the front of the Throne and made his reverence. Meanwhile the two Junior Knights withdrew to their places and remained standing. The Grand Master rose and invested His Highness with the Collar, and addressed the following admonition on the occasion :—

"In the name of the Queen, and by Her Majesty's Command, I here invest you with the honourable Insignia of the Star of India of which, Most Exalted Order Her Majesty has been graciously pleased to appoint you to be a Knight Grand Commander."

A Salute of seventeen guns was then fired.

When the admonition had been given, the newly-invested Knight was conducted by the Secretary to the Maharaja of Jeypore, with whom he shook hands, after which he was re-conducted to the table, where he signed the Promise required by the Statutes of the Order. He then, after making his reverence, took his stand in front of his seat. The Senior Attendants on His Highness unfurled his Banner, when a flourish of Trumpets was sounded, and the Secretary of the Order proclaimed the titles of His Highness :—

HIS HIGHNESS FURZUND-I-KHASS DOWLUT-I-INGLISHIYA MUNSOOR ZAMAN AMEER-OOL-UMRA MAHARAJA DHIRAJ RAJESHWUR SREE MAHARAJA RAJGAN MAHENDUR SINGH MAHENDUR BAHADUR, MAHARAJA OF PUTTIALA, KNIGHT GRAND COMMANDER OF THE MOST EXALTED ORDER OF THE STAR OF INDIA.

The proclamation being ended all resumed their seats.

The Under Secretary in the Foreign Department and the two Junior Knights Commanders next conducted Prince Gholam Mahomed from his seat to the Throne. The Under Secretary in the Foreign Department with due reverence delivered the Ribbon and Badge of the Order to the Grand Master.

The Secretary, having received from the Grand Master and read the Sovereign's Mandate, conducted Prince Gholam Mahomed to the table. The Grand Master then summoned the two Junior Knights Commanders from their seats and by His Excellency's desire, they, on receiving the Star of the Order from the Secretary, attached it in the proper place. This done, Prince Gholam Mahomed advanced to the front of the Throne. Meanwhile the two Junior Knights Commanders withdrew to their places and remained standing. The

Grand Master rose and invested Prince Gholam Mahomed with the Ribbon and the Badge, addressing him as follows :—

"In the name of the Queen, and by Her Majesty's Command, I here invest you with the honourable Insignia of the Star of India, of which Most Exalted Order Her Majesty has been graciously pleased to appoint you to be a Knight Commander."

When the admonition was concluded the newly-invested Knight was conducted to the table, where he signed the Promise required by the Statutes of the Order. This done, he was led to his seat.

The same ceremonies were observed in the investiture of the Honourable the Lieutenant Governor of Bengal as were observed in regard to Prince Gholam Mahomed. When the Honourable the Lieutenant Governor had been led to his seat, all present resumed their seats.

The Secretary then represented that there was no further business before the Chapter, and the Grand Master rising commanded him to declare the Chapter dissolved.

A procession of Knights Grand Commanders of the Star of India, Knights Commanders of the Star of India, and Companions of the Star of India was thereupon formed, and left the Marble Hall and returned to the Council Room. A Royal Salute was fired, a Grand March being performed and the Guard of Honour presenting arms to the Grand Master.

The Secretary of the Order and the Under Secretary in the Foreign Department conducted the Knights Grand Commanders to their carriages.

Full dress was worn by all Officers on this occasion, and evening dress by all Gentlemen who were not entitled to wear uniform. Ladies wore morning dress.

By Command of His Excellency the Grand Master,

C. U. AITCHISON,

Secretary of the M. E. Order of the Star of India.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

The Gazette of India,

EXTRAORDINARY.

Published by Authority.

CALCUTTA, WEDNESDAY, MARCH 1, 1871.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 1st March 1871.

No. 1183.—The Hon'ble Sir William Grey, K.C.S.I., has tendered his resignation of the Office of Lieutenant Governor of Bengal, and the same has been accepted by His Excellency the Viceroy and Governor General of India.

No. 1184.—Under the authority conveyed in the 29th Section of the Act 21 and 22 Vic., Cap. cvi, His Excellency the Viceroy and Governor General of India is pleased to appoint, subject to the approbation of Her Majesty, Mr. George Campbell, D.C.L., of the Bengal Civil Service, to be Lieutenant Governor of the Bengal Division of the Presidency of Fort William from the 1st instant.

No. 1185.—Mr. George Campbell, D.C.L., having been appointed by His Excellency the Viceroy and Governor General of India, subject to the approbation of Her Majesty, to be Lieutenant Governor of the Bengal Division of the Presidency of Fort William, has this day taken the prescribed oaths and assumed charge of the Office under the usual salute.

No. 1186.—The Hon'ble Sir William Grey, K.C.S.I., having obtained permission to resign the Office of Lieutenant Governor of Bengal from the 1st instant, His Excellency the Governor General in Council is pleased to direct, as a mark of respect due to the character and services of Sir William Grey, that all the honors and distinctions to which he is now entitled as Lieutenant Governor of Bengal shall be continued to him as long as he remains in this Presidency.

E. C. BAYLEY,
Secy. to the Govt. of India.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

No. 9 of 1871.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 4, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 26th January 1871.

No. 478.—The Governor General in Council is pleased to direct the publication of the following advertisement in substitution of the one published under Notification No. 145, dated the 11th January 1870:—

ADVERTISEMENT.

1. The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rhea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem, and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2. The demand for the fibre is now large, and, no doubt, might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3. The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost—all processes of manufacture and allowance for wear and tear included—of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of the plant to the place of manufacture to the completion of the manufacture of fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or

near the plantations, as the refuse is very useful as manure for continued cultivation.

4. To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5. Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6. Owing to the delay that has taken place in maturing the preliminary arrangements, the Government of India has decided that the competition will not be held until the 1st April 1872, thus affording a much longer time than was originally intended for the preparation of machines and their transport to the locality appointed for the competition. The Government Rhea Plantation at Saharunpore, in the North-Western Provinces, has been fixed as the place where the public competition will be held, and the Government of India will provide one or more small steam-engines to work the machines during the public competition.

7. All machinery, &c., intended for trial must be brought by the competitors at their own charge to the Saharunpore Rhea Plantation, and kept ready before the 1st April 1872, to be there worked under their own supervision, or under that of their representatives, for a sufficient length of time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8. Arrangements have now been completed for the supply of dried Rhea stems to intending competitors, both in this country and in Europe, to enable them to form a correct idea of the nature of the plant which their machinery will be required to deal with. Persons in Europe desirous to obtain small supplies of dried Rhea stems for the above purpose, should apply to the Secretary of State for India. Intending competitors in this country, desirous of obtaining supplies of the article, must submit applications to the Secretary to the Government of India in the Home Department, in the Form A hereto annexed prior to the 1st of March 1871; and those who are desirous of testing their machinery on the fresh Rhea at the Government Rhea Plantation at Saharunpore during the year 1871, must submit their applications to the same authority, in the Form B hereto annexed, prior to the 1st April 1871. The former will have to pay the expenses that may be incurred in packing and despatching the stems. The latter will have to provide all labor and motive power necessary for, and to pay all expenses connected with, their experiments; the fibre turned out by their machines during such experiments to become the property of Government.

9. In order to enable the Government to arrange for the provision of a sufficient stock of fresh Rhea stems for the purposes of the formal competition in April 1872, it is necessary to ascertain beforehand the number of machines that are likely to take part in it; and intending competitors are therefore requested to submit, prior to the 1st May 1871, and in the Form C also hereto annexed, notices of intention to compete.

Form A.

APPLICATION FOR DRIED STEMS OF THE RHEA.

To the Secretary to the Government of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Quantity of dried stems applied for.	Locality to which it is desired that the stems be transmitted.	Name of nearest Railway Station to locality entered in preceding column.

On hearing from the Superintendent of the Government Rhea Plantation, Saharunpore, the amount of the expenses to be incurred in packing and despatching the quantity of stems above applied for, or such lesser quantity as may be allotted to me, as also the cost of carriage of such quantity to (*here insert the locality to which it is desired that the stems be forwarded*),

or to the nearest Railway Station, I promise to remit the total amount so required to the said Officer, and I acknowledge that the packing and transmission of such stems will be entirely at my risk.

(*Name in full*).

(*Date*)

(*Place*)

Form B.

APPLICATION FOR PERMISSION TO MAKE PRELIMINARY EXPERIMENTS FOR TESTING MACHINERY AT THE GOVERNMENT RHEA PLANTATION, SAHARUNPORE.

To the Secretary to the Government of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Brief description of machinery proposed to be tested.	Date on which applicant, if permitted, proposes to commence testing his machinery.	Approximate amount of green stem which applicant expects will be necessary for testing the machinery.

I acknowledge that, if permission be granted to me to test the above-described machinery the Government Plantation, such permission will be subject to the following conditions :—

1*st*.—I am to provide all labor and motive power necessary for, and to pay all expenses connected with, testing my machinery.

2*nd*.—I am bound to conform to such rules in regard to time and place of conducting my experiments, hours of working, and the like, as the Superintendent of the Plantation may lay down for my guidance.

3*rd*.—I shall receive only such quantities of green stem, and at such time or times as, with reference to the other claims upon him, the Superintendent may find convenient to allot me.

4*th*.—All fibre, &c., turned out by my machines during these experiments, with stems furnished by Government, will be the property of Government.

(*Name in full*).

(*Date*)

(*Place*)

Form C.

NOTICE OF MACHINERY INTENDED TO COMPETE FOR THE GOVERNMENT RHEA MACHINERY PRIZES AT THE TRIALS TO BE HELD AT SAHARUNPORE IN APRIL 1872 AND SUBSEQUENT MONTHS.

PARTIES INTENDING TO COMPETE.			Number of different kinds of machines which competitor desires to take part in the trials.	Brief description of each kind of machine.	Motive power required to work the machine.	Date by which the machines will be ready at Saharunpore for trial.
Name in full.	Profession or occupation.	Residence in full.				

In proposing to enter the above-noted machinery for the Saharunpore competitive trials, I do so under the full understanding that—

1*st*.—I shall be bound to conform to all rules and regulations in regard to all matters in any way connected with these trials that may be laid down by Government, or by the judges appointed by Government to preside over these, and that failing to do so, I shall forfeit all claim to any prize, reward, or recompense from Government, and entirely disqualify my machinery for the competition.

2*nd*.—All fibre, &c., turned out by my machinery during the trials, with stems furnished by Government, will be the property of Government.

(*Name in full*).

(*Date*)

(*Place*)

ALLAN HUME,

Offg. Secy. to the Govt. of India.

The 1st March 1871.

No. 1171.—Mr. George Campbell, D.C.L., of the Bengal Civil Service, reported his return to India on the 11th ultimo.

No. 1183.—The Hon'ble Sir William Grey, K.C.S.I., has tendered his resignation of the Office of Lieutenant Governor of Bengal, and the same has been accepted by His Excellency the Viceroy and Governor General of India.

No. 1184.—Under the authority conveyed in the 29th Section of the Act 21 & 22 Vic., Cap. cvi, His Excellency the Viceroy and Governor General of India is pleased to appoint, subject to the approbation of Her Majesty, Mr. George Campbell, D.C.L., of the Bengal Civil Service, to be Lieutenant Governor of the Bengal Division of the Presidency of Fort William from the 1st instant.

No. 1185.—Mr. George Campbell, D.C.L., having been appointed by His Excellency the Viceroy and Governor General of India, subject to the approbation of Her Majesty, to be Lieutenant Governor of the Bengal Division of the Presidency of Fort William, has this day taken the prescribed oaths and assumed charge of the Office under the usual salute.

No. 1186.—The Hon'ble Sir William Grey, K.C.S.I., having obtained permission to resign the Office of Lieutenant Governor of Bengal from the 1st instant, His Excellency the Governor General in Council is pleased to direct, as a mark of respect due to the character and services of Sir William Grey, that all the honors and distinctions to which he is now entitled as Lieutenant Governor of Bengal shall be continued to him as long as he remains in this Presidency.

The 2nd March 1871.

No. 1196.—The Hon'ble Sir William Grey, K.C.S.I., of the Bengal Civil Service, has obtained one year's furlough to Europe from the 1st instant.

The 3rd March 1871.

No. 1198.—The under-mentioned gentleman, appointed by the Secretary of State for India a member of Her Majesty's Civil Service on the Bengal Establishment, has reported his arrival on the 8th December last :—

Mr. W. Jenkyns.

JUDICIAL.

The 1st March 1871.

No. 293.—The appointment of Captain F. Currie to act as City Magistrate of Lucknow, announced in Notification No. 192, dated the 10th ultimo, will have effect from the 10th February 1870.

GEOGRAPHICAL.

The 2nd March 1871.

No. 71.—*Appointments.*—Captain H. R. Thuillier, R.E., Deputy Superintendent, 2nd Grade, Great Trigonometrical Survey of India, to officiate in the 1st Grade, *vice* Lieutenant Colonel D. J. Nasmyth, R.E., absent on furlough.

Mr. H. Keelan, Deputy Superintendent, 3rd Grade, Great Trigonometrical Survey of India, to officiate in the 2nd Grade, *vice* Captain Thuillier, officiating in the 1st Grade.

The 3rd March 1871.

No. 77.—Mr. W. H. Ottley, Probationary Assistant Superintendent, Mysore Revenue Survey, is promoted to the higher grade of pay for Probationary Assistants, as noted in the margin, with effect from the 5th January last.

Pay ...	Rs.	150
Tentage . .	"	75
Travelling Allowance .	"	30
TOTAL .	Rs.	255

No. 79.—Lieutenant A. H. Macintire, Probationary Assistant Superintendent, Mysore Revenue Survey, is promoted to the Grade of Assistant Superintendent, with effect from the 10th November 1870.

E. C. BAYLEY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Fort William, the 2nd March 1871.

No. 35*J.*—His Excellency the Viceroy and Governor General in Council is pleased to declare that the Courts of the Deputy Superintendents in Mysore are District Courts within the provisions of the Rules of Civil Procedure in force in that Province, in all suits and proceedings involving no greater sum or value than Rs. 10,000.

No. 37*J.*—His Excellency the Viceroy and Governor General in Council is pleased to apply the provisions of Act I of 1871 (The Cattle Trespass Act) to the Hyderabad Assigned Districts.

MILITARY.

The 3rd March 1871.

No. 45*M.*—*Promotions.*—His Excellency the Viceroy and Governor General in Council is pleased to confirm the following promotions of Officers in the Cavalry and Infantry Branches of the Deolee Irregular Force, with effect from the dates specified opposite their names :—

Cavalry.

Milka Sing to be Ressaldar, from 4th December 1857.
Fyz Aly Khan to be Ressaldar, from 13th October 1860.
Nutha Khan to be Woordee Major, from 18th June 1860.
Kirpal Sing to be Jemadar, from 9th December 1857.
Abdool Nubee Khan to be Jemadar, from 1st September 1858.

Infantry.

Muttrapershad to be Subadar, from 1st January 1860.
Juggernath to be Subadar, from 1s July 1860.
Soorujmun to be Subadar, from 21st January 1862.
Ooree Misser to be Subadar, from 27th January 1862.
Mohun Sing to be Subadar, from 16th November 1863.
Lúchmun to be Jemadar, from 3rd July 1861.
Potee Ram to be Jemadar, from 17th September 1862.
Deena Ram to be Jemadar, from 17th September 1862.
Jalim to be Jemadar, from 16th November 1863.
Tola Ram to be Jemadar, from 16th November 1863.

GENERAL.

The 3rd March 1871.

No. 424*G.*—Captain W. Battye, attached to the Meywar Bheel Corps, availed himself, on the 1st February 1871, of the preparatory leave for one month granted him in G. O. No. 53 G, dated 11th January 1871.

No. 426*G.*—Dr. D. Wright, Residency Surgeon in Nipal, having returned from furlough, resumed charge of his duties on the forenoon of the 1st February 1871 from Dr. G. C. Chesnaye.

No. 428*G.*—The services of Dr. G. C. Chesnaye are replaced at the disposal of the Military Department, with effect from the forenoon of the 1st February 1871, when he made over charge of the Nipal Residency Surgeoncy to Dr. D. Wright.

Dr. Chesnaye has left Nipal for Dinapore to report himself to the Deputy Inspector General of Hospitals of that Circle.

No. 430 *G.*—*Promotions.*—The following promotions are made in the Commission of the Central Provinces, with effect from the 17th November 1870 :—

Mr. A. M. Russell, Assistant Commissioner of the 2nd Class, to be Assistant Commissioner of the 1st Class, *vice* Captain Ducat, deceased.

Captain J. W. MacDougall, Assistant Commissioner of the 3rd Class, to be Assistant Commissioner of the 2nd Class, *vice* Mr. A. M. Russell, promoted.

No. 432 *G.*—*Erratum.*—In the Notification of this Department, No. 178G, dated 1st February 1871, *for* Captain R. Thompson, Officiating Assistant Commissioner of the 3rd Class, *in Mahratta*, Mr. A. J. Dunlop, Officiating Assistant Commissioner, of the 3rd Class, *in Mahratta*, but to appear again in Mahratta, *read* Captain R. Thompson, Officiating Assistant Commissioner of the 3rd Class, Mr. A. J. Dunlop, Officiating Assistant Commissioner of the 3rd Class, but to appear again in Mahratta.

C. U. AITCHISON,
Secretary to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.

Fort William, the 27th February 1871.

No. 1239.—Mr. H. D. Sandeman made over charge of the Office of Accountant General, Bengal, to Mr. H. A. Mangles on the afternoon of the 24th instant.

The 1st March 1871.

No. 1276.—Mr. E. F. Harrison made over charge to Mr. H. D. Sandeman of the Office of Head Commissioner of the Department of Issue of Government Paper Currency on the afternoon of the 23rd ultimo, and of the Office of Comptroller General on the forenoon of the 25th idem.

The 2nd March 1871.

No. 1295.—In continuation of Notification No. 640, dated the 3rd February 1871, the following Statement of Cash Balances, as reported up to this date, in the Government Treasuries in India, at the close of the month of January last, contrasted with that of the previous years, is published for general information:—

	Jan. 1869.	Jan. 1870.	Jan. 1871.
	Rs.	Rs.	Rs.
Government of India	39,90,616	1,30,34,989	2,84,18,697
Bengal	1,59,49,657	1,62,02,868	1,75,89,650
British Burmah	17,17,859	22,89,610	21,54,993
North-Western Provinces	1,49,10,319	2,14,02,495	2,66,91,640
Oudh	43,56,689	44,94,395	65,27,100
Punjab	90,93,841	1,15,64,592	1,11,97,672
Bombay	1,52,76,987	2,13,88,959	2,36,81,651
Central Provinces	49,15,964	58,84,166	78,77,193
Madras	1,85,26,703	2,21,28,894	2,85,64,842
TOTAL ...	8,87,68,635	11,83,90,968	15,27,03,438

The 3rd March 1871.

No. 1304.—Mr. T. H. S. Biddulph is appointed a Probationer in the 6th Class of the Financial Department and posted to the Office of the Accountant General, Punjab.

No. 1308.—Mr. H. A. Mangles made over charge of the Office of Deputy Accountant General, Bengal, to Mr. W. Clark on the afternoon of the 28th ultimo.

LEAVE AND ALLOWANCES.

The 28th February 1871.

No. 1260.—The Governor General in Council is pleased to direct that the following Rule shall be substituted for Rule 1 under Section XXXI of the Covenanted Civil Service Leave Code, and shall have retrospective effect from 23rd November 1869. This *Section* shall in no case be applied so as to raise the aggregate allowances of any Officer, who may return from furlough after the 23rd November 1869, above the allowances which he would draw in the office in which he officiates if the substantive appointment which he relinquished when proceeding on furlough were restored to him.

SEPARATE REVENUE.

(STAMPS.)

The 28th February 1871.

No. 1264.—It having been brought to the notice of Government that a practice has been introduced of issuing post-dated hoondees or bills, the object being apparently to evade stamp duty by thus making a hoondee appear as a bill payable on demand, while in reality it is not so, the Governor General in Council deems it advisable to warn the public that as post-dated bills are not bills payable on demand, they require a stamp prescribed for bills payable otherwise than on demand, and that any person making, signing, issuing, or (except as provided in Section 26 of the General Stamp Act, 1869) accepting, endorsing, paying or receiving payment of any such bill, without the same being duly stamped, will be liable to the penalties provided in Section 29 of the said Act.

R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 24th February 1871.

No. 184 *of* 1871.—The services of Ensign O'Moore Creagh, of the 95th Foot, a Probationer for the Bombay Staff Corps, 2nd Wing Subaltern, 25th Regiment, Bombay Native (Light) Infantry, are placed temporarily at the disposal of the Foreign Department.

The 25th February 1871.

No. 185 *of* 1871.—Major (Brevet Lieutenant Colonel) T. E. Gordon, of the Bengal Staff Corps, who was granted furlough to Europe for one year by G. G. O. No. 1146 of the 13th December 1870, is permitted to embark at Calcutta, instead of at Bombay, as previously announced.

No. 186 *of* 1871.—Lieutenant Colonel George Reynolds Scott Burrows, of the Bombay Infantry, is promoted to the rank of Colonel in the Army, under the operation of the Royal Warrant dated 31st January 1859, Clause 8, with effect from the 9th January 1871, subject to Her Majesty's approval.

No. 187 *of* 1871.—The under-mentioned Officers have reported their departure for Europe on the dates specified :—

Lieutenant H. S. Hutchinson, of the Bengal Staff Corps, G. G. O. No. 469 of 1870,—per *Neera*, 21st May 1870, from Bombay.

Lieutenant Colonels (Brevet Colonel) W. Fullerton, of the Bengal Staff Corps, G. G. O. No. 1088 of 1870, and A. Turner, of the Bengal Staff Corps, G. G. O. No. 1129 of 1870,—per *Surat*, 18th February 1871.

No. 188 *of* 1871.—With reference to the Notification issued from the Foreign Department, No. 384G, dated 23rd February 1871, the services of Captain R. H. Salkeld, of the General List, Infantry, late Assistant Commissioner in the Hyderabad Assigned Districts, are placed at the disposal of His Excellency the Commander-in-Chief, with effect from the 18th January 1871.

The 27th February 1871.

No. 189 *of* 1871.—The under-mentioned Officer is allowed furlough to Europe (medical certificate) :—

Captain Henry Phipson Peacock, of the late 3rd European Light Cavalry, 2nd in Command, Governor General's Body Guard,—for twenty months, under the Regulations of 1868.

The 28th February 1871.

No. 190 *of* 1871.—The following order issued by the Resident at Hyderabad is confirmed :—

No. 25, *dated* 15*th February* 1871.—Granting Colonel A. Wyndham, Commandant, 4th Infantry, Hyderabad Contingent, thirty days' leave of absence to Bombay, from the 10th March 1871, or date of departure, preparatory to applying for furlough on medical certificate to Europe.

No. 191 *of* 1871.—The under-mentioned Officers are permitted to proceed to Europe on furlough on private affairs :—

Major General Samuel James Browne, C. B., V C., of the Bengal Staff Corps,—for two years, under the Regulations of 1868, embarking at Bombay.

Lieutenant Boyce Edward Gowan, of the Bengal Staff Corps, Adjutant, 4th Sikh Infantry, Punjab Frontier Force,—for two years, under the Regulations of 1868, embarking at Bombay.

Captain George Gordon Young, of the Bengal Staff Corps, Assistant Settlement Officer, Oudh,—for one year, under the Regulations of 1868, embarking at Bombay.

The 1st March 1871.

No. 192 *of* 1871.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Major General Albert Fytche, C. S. I., of the Bengal Staff Corps, Chief Commissioner and Agent to the Governor General, British Burmah,—for two years, under the Regulations of 1868.

No. 193 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following appointments :—

CALCUTTA VOLUNTEER RIFLE CORPS,—*No.* 3 *Company.*

Color Sergeant Charles Edward Price, to be Lieutenant.

Corporal William Hugh Clark, to be Ensign.

The above appointments will have effect from 18th February 1871, and subject to the Officers passing an examination in drill.

No. 194 *of* 1871.—The under-mentioned Officer is allowed furlough to Europe (medical certificate) :—

Captain Charles Henry Cantor, of the Bengal Staff Corps, 1st Assistant District Superintendent of Police, Ajmere, North-Western Provinces,—for twenty months, under the Regulations of 1868.

The 2nd March 1871.

No. 195 *of* 1871.—The under-mentioned Officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Samuel John Dunlop, of the 23rd Foot, Assistant Engineer, Department of Public Works, Central Provinces,—29th September 1869.

Lieutenant Mansel Armstrong, of the 20th Hussars, 2nd Squadron Subaltern, 5th Bengal Cavalry,—17th January 1870.

Ensign Richard John Morgan, of the 2nd Battalion, 12th Foot, 2nd Wing Subaltern, 8th Regiment of Native Infantry,—18th January 1870.

No. 196 *of* 1871.—Ensign R. J. Morgan, of the 2nd Battalion, 12th Foot, 2nd Wing Subaltern, 8th Regiment of Native Infantry, admitted to the Bengal Staff Corps in G. G. O. No. 195 of this date, will rank as Lieutenant in that Corps, under the operation of paragraph 84 of G. G. O. No. 332 of 1861, with effect from the 18th January 1870, subject to Her Majesty's approval.

No. 197 *of* 1871.—First Class Hospital Assistant Shaik Roumzan Allie passed the examination in English according to the new test laid down in G. G. O. No. 945 of 7th October 1868, on the 20th February 1869, and not on the 6th May 1869, as notified in G. G. O. No. 968 of the 4th October 1870.

Order Books to be corrected accordingly.

No. 198 *of* 1871.—Conductor John Neal, of the Ordnance Commissariat Department, having been declared by a Medical Committee to be unfit for further service, is transferred to the Pension Establishment, with permission to reside and draw his stipend in India.

The above cancels G. G. O. No. 48, dated 17th January 1871, granting Conductor Neal pension as Sergeant Major.

No. 199 *of* 1871.—The under-mentioned Officer is allowed furlough to Europe (medical certificate) :—

Captain Charles O'Loughlin L. Prendergast, of the Bengal Staff Corps, Assistant Commissioner, British Burmah,—for two years, under the Regulations of 1868, embarking at Bombay.

The 3rd March 1871.

No. 200 *of* 1871.—The under-mentioned Officers have reported their return from England:—

Lieutenant C. E. Hunter, of the Bengal Staff Corps, Wing Subaltern, Corps of Guides, Punjab Frontier Force,—date of arrival at Bombay, 23rd June 1870.

Captain A. Tulloch, of the Bengal Staff Corps,—date of arrival at Bombay, 10th February 1871.

Major (Brevet Colonel) C. H. Brownlow, C.B., of the Bengal Staff Corps, Aide-de-Camp to the Queen, Commandant, 20th (Punjab) Regiment of Native Infantry; Surgeons Major A. Fleming, M.D., of the Medical Department, and C. Johnson, of the Medical Department; Major H. F. Newmarch, of the Bengal Staff Corps, Deputy Commissioner, Bhundara, Central Provinces; Surgeon G. Farrell, of the Medical Department; Captain G. Atkins, of the Bengal Staff Corps, and Lieutenant T. Shepherd, of the Bengal Staff Corps, Adjutant, 4th Punjab Cavalry, Punjab Frontier Force,—date of arrival at Bombay, 11th February 1871.

Captain A. Lindsay, of the late 68th Regiment Native Infantry, 3rd Squadron Officer 1st Bengal Cavalry,—date of arrival at Fort William, 1st March 1871.

No. 201 *of* 1871.—The under-mentioned Officers are permitted to proceed to Europe on furlough on private affairs:—

Major John Perkins, of the Bengal Staff Corps, Deputy Commissioner, Seetapore, Oudh,—for two years, under the Regulations of 1868, embarking at Bombay.

Lieutenant John Arthur Armstrong, of the Royal Engineers, Executive Engineer, 4th Grade, Department, Public Works, Punjab,—for two years, under the Regulations of 1868, embarking at Bombay.

No. 202 *of* 1871.—Lieutenant Colonel Augustus Kay Moffat, of the Bengal Infantry is promoted to the rank of Colonel in the Army, from the 15th February 1871, under the operation of the despatch from the Right Hon'ble the Secretary of State for India No. 180 of the 25th May 1865, subject to Her Majesty's approval.

No. 203 *of* 1871.—The following promotion is made from the date specified, under the operation of G. G. O. No. 632 of the 4th August 1864, paragraph 69, subject to Her Majesty's approval:—

BREVET—*To be Colonel.*

Lieutenant Colonel Henry Ebenezer Jacob, Bombay Staff Corps,—25th February 1871.

No. 204 *of* 1871.—The under-mentioned Officers of the Bengal Staff Corps having completed twenty-six years' service, are promoted to the rank of Lieutenant Colonel, from the dates specified, under the provisions of G. G. O. No. 868 of the 26th September 1866, subject to Her Majesty's approval:—

Major (Brevet Lieutenant Colonel) Herbert Taylor Macpherson, C. B., V. C.,—28th February 1871.

Major (Brevet Lieutenant Colonel) Edward Ham Langmore,—1st March 1871.

Major Edward Bertie Clay,—2nd March 1871.

No. 205 *of* 1871.—The grant of furlough to Europe (medical certificate) to the under-mentioned Officers in the order issued by the Government of Bombay, No. 127 of the 15th February 1871, is confirmed:—

Major George Corham Huxham, of the Bengal Staff Corps, 2nd in Command and Wing Officer, 30th (Punjab) Regiment of Native Infantry,—for two years, under the Regulations of 1868.

Lieutenant (Brevet Captain) Edward Logan Stehelin, of the Bengal Staff Corps, Quarter Master, 33rd (The Allahabad) Regiment of Native Infantry,—for two years, under the Regulations of 1868.

Captain Alan Murray, of the Bengal Staff Corps, Supernumerary Assistant Commissioner, Lucknow, Oudh,—for twenty months, under the Regulations of 1868.

No. 206 *of* 1871.—The Right Hon'ble the Governor General in Council is pleased to sanction the following appointment:—

Punjab Light Horse (Volunteers).

Captain L. Conway-Gordon, Officiating Commandant, to be Commandant.

No. 207 *of* 1871.—Subadar Hussein Bux, of the 41st (The Gwalior) Regiment Native Infantry, is permitted to resign the service from the date of publication of this order at the head quarters of the Corps.

No. 208 *of* 1871.—The under-mentioned Officers have reported their departure for Europe on the dates specified :—

Major (now Lieutenant Colonel) G. Cavenagh, of the Bengal Staff Corps, G. G. O. No. 4 of 1871,—per *Assis*, 20th February 1871, from Bombay.

Lieutenant Colonel (Brevet Colonel) J. K. Spence, of the Bengal Staff Corps, G. G. O. No. 139 of 1871,—per *Delhi*, 25th February 1871, from Bombay.

Major J. K. Couper, of the Bengal Staff Corps, G. G. O. No. 86 of 1871,—per *Delhi*, 25th February 1871, from Bombay.

No. 209 *of* 1871.—The following orders issued by the Government of Bombay are confirmed :—

Granting furlough to Europe (medical certificate) to the under-mentioned Officers :—

No. 130, *dated* 17*th February* 1871.—Captain Wynyard Battye, of the Bengal Staff Corps,—for two years, under the Regulations of 1868, with effect from the 20th February 1871, the date of his departure from Bombay on the Steamer *Assis*.

No. 131, *dated* 17*th February* 1871.—Major Brooke Rynd Chambers, of the Bengal Staff Corps, 2nd in Command and Wing Officer, 3rd Sikh Infantry, Punjab Frontier Force,—for two years, under the Regulations of 1868.

The above cancels that part of G. G. O. No. 87, dated 27th January 1871, granting Major Chambers furlough on private affairs for one year.

No. 210 *of* 1871.—The following promotions are made in the under-mentioned Corps of the Punjab Frontier Force :—

3rd Sikh Infantry.

Subadar Kanh Singh to be Subadar Major, *vice* Bhubeechun Singh, deceased.

Jemadar Bhao Shah to be Subadar, *vice* Bhubeechun Singh, deceased.

Color Havildar Sodagur Singh to be Jemadar, *vice* Bhao Shah, promoted.

The above promotions will have effect from 13th September 1870.

No. 211 *of* 1871.—The under-mentioned Officer is allowed furlough to Europe (medical certificate :—.)

Surgeon William Frederick Blyth Dalzel, M. D., of the Medical Department, in Medical charge, 37th (The Meerut) Regiment of Native Infantry,—for two years, under the Regulations of 1868.

H. K. BURNE, *Colonel*,
Secretary to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Fort William, the 27th February 1871.

No. 101.—Lieutenant R. Gardiner, R.E., is appointed to the Public Works Department as an Assistant Engineer, 2nd Grade, and posted to the North-Western Provinces.

The 2nd March 1871.

No. 102.—The permanent appointment of Captain S. T. Trevor, R.E., as Superintending Engineer, 3rd Grade, Bengal, notified in Public Works Department Notification No. 428, dated 23rd December last, is to have effect from the 7th October 1870, and not from 30th November 1870, as therein stated.

Major E. L. Earle, Staff Corps, Executive Engineer, 1st Grade and Officiating Superintending Engineer, Irrigation Branch Punjab, is confirmed in the 3rd Grade of Superintending Engineers, with effect from 30th November 1870.

No. 103.—Captain W. R. Tucker, R.E., Executive Engineer, 1st Grade, having reported his return from furlough, is re-posted to Bengal.

No. 104.—Lieutenant M. T. Sale, R.E., transferred from the Topographical Survey to the Public Works Department, is appointed an Executive Engineer, 4th Grade, and posted to Bengal.

No. 105.—Mr. J. C. Oman, Accountant, 1st Grade, attached to the Office of the Accountant General, Public Works Department, is granted one month's privilege leave of absence, with effect from the 22nd February 1871.

No. 106.—Mr. E. M. Palmer is appointed a 2nd Grade Accountant, on probation, to fill an existing vacancy in the minor Administrations, and posted temporarily to the Accountant General's Office, *vice* Mr. Oman, on privilege leave.

Mr. Palmer joined his appointment on the 22nd February 1871.

No. 107.—Statement of the Monthly Accounts received in the Office of the Accountant General, Public Works Department, up to the 28th February 1871 :—

Order of Merit.	Accounting Offices.	Last Month for which received.	Date of Receipt.
1	Controller, Mysore for Coorg	December 1870...	31st Jan. 1871.
2	Do., Central Provinces	" ...	4th Feby 1871.
3	Do., Mysore	" ...	8th "
4	Do., Hyderabad	" ...	9th "
5	Do., ditto for the Berars	" ...	9th "
6	Do., Bombay	" ...	13th "
7	Do., British Burmah	" ...	13th "
8	Do., Central India	" ...	20th "
9	Do., Punjab	" ...	21st "
10	Do., Madras	" ...	22nd "
11	Do., Oudh	" ...	22nd "
12	Do., Bengal	" ...	24th "
13	Do., N. W. Provinces	" ...	27th "
14	Do., Rajpootana	" ...	27th "
15	Port Blair	" ...	27th "

No. 108.—In supersession of Notification No. 85, dated 15th February 1871, Captain A. M. Brandreth, R.E., is appointed to officiate as Superintending Engineer in the Irrigation Branch, Punjab.

No. 109.—Captain A. M. Lang, R.E., Executive Engineer, 1st Grade, on return from furlough, is appointed to officiate as Principal of the Thomason College, Roorkee, during the absence on furlough of Lieutenant Colonel Medley, or until further orders.

The 3rd March 1871.

No. 111.—Colonel A. Taylor, C. B., R. E., Superintending Engineer, 1st Grade, on return from furlough, is appointed to officiate as Chief Engineer and Secretary to the Government of the Punjab, in the Public Works Department, during the absence on furlough of Colonel R. Maclagan, R. E., or until further orders, with effect from the 18th February 1871.

REVENUE.

(FORESTS).

The 24th February 1871.

No. 15*F*.—Mr. W. Schlich, Deputy Conservator of Forests, 3rd Grade, on special duty in Sindh, is promoted to the 2nd Grade, with effect from the 1st January 1871.

R. STRACHEY, *Colonel, R.E.,*
Offg. Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 4, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General, High Court, &c.

REVENUE SURVEY DEPARTMENT.

NOTIFICATIONS.

Calcutta, the 28th February 1871.

No. 43.—Leave of Absence.—Mr. Frederick William Kelly, Revenue Surveyor, 2nd Grade, attached to the 1st Division, Central Provinces, doing duty in the Head Quarters Office, Calcutta, for one month, from the 1st March (proximo), under Financial Department Notification No. 3622, dated 22nd December 1865.

The 1st March 1871.

No. 44.—*Promotion.*—Mr. William Henry Patterson, Revenue Surveyor, 1st Division, North-Western Provinces, under transfer to the 1st Division, Lower Provinces, from the 2nd to the 1st Grade, with effect from the 1st January last.

D. C. VANRENEN, *Colonel, R.A.,*
Supdt. of Revenue Surveys, Upper Circle.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The under-mentioned Licentiates in Law having graduated in Arts are declared, under Clause 7 of the B. L. Regulations, to be entitled to the Degree of Bachelor in Law :—

In alphabetical order.

Indranath Bandyopádhyáy	...	Presidency College.
Sarvánanda Dás	...	Ditto.
Upendrachandra Mitra	...	Ditto.

The under-mentioned Student has passed the Entrance Examination :—

First Division.

Nityalál Datta	...	Calcutta F. C. Institution.

J. Sutcliffe,
Registrar.

The 2nd March 1871.

COMPTROLLER

No.

ACCOUNT of the Revenue and Expenditure of the Government of India for the first

REVENUES AND RECEIPTS.	APRIL TO DEC. 1869.	APRIL TO DEC. 1870.	INCREASE.	DECREASE.
	£	£	£	£
I.—LAND REVENUE	12,336,400*a*	12,378,230*a*	41,830	...
II.—TRIBUTES, &c., FROM NATIVE STATES ...	456,410	530,196	73,756	...
III.—FOREST	276,233	247,164	...	29,069
IV.—EXCISE ON SPIRITS AND DRUGS	1,623,767	1,733,006	109,239	...
V.—ASSESSED TAXES	638,177*b*	1,404,103*b*	765,926	...
VI.—CUSTOMS	1,665,645	1,840,584	174,939	...
VII.—SALT	4,154,140	4,466,221	312,081	...
VIII.—OPIUM	5,935,125	5,930,752	...	4,373
IX.—STAMPS	1,673,408	666,058	...	1,007,350
X.—MINT	123,331	27,079	...	96,252
XI.—POST OFFICE	489,635	622,069	132,434	...
XII.—TELEGRAPH	130,897	177,023	46,126	...
XIII.—LAW AND JUSTICE	697,848	1,839,500	1,141,652	...
XIV.—POLICE	201,162	191,703	...	9,459
XV.—MARINE	128,425	174,057	45,632	...
XVI.—EDUCATION	59,160	49,252	...	9,908
XVII.—INTEREST	257,899	222,710	...	35,189
XVIII.—MISCELLANEOUS	596,342	436,232	...	160,110
	31,444,034	32,935,939	2,843,615	1,351,710
	From April to	Nov. only.		
ARMY	603,295	550,405	...	52,890
PUBLIC WORKS ORDINARY—MISCELLANEOUS RECEIPTS...	95,385	88,883	...	6,502
DITTO RAILWAY EXCHANGE GAIN	296,245	92,785	...	203,460
DITTO S. R. TRAFFIC RECEIPTS ...	6,690	3,543	...	3,147
PUBLIC WORKS EXTRAORDINARY—DITTO CAPITAL ACCOUNT.	...	2,875	2,875	...
TOTAL REVENUES ... £	32,445,649	33,674,430	2,846,490	1,617,709

(*a*) Includes Irrigation receipts in the Public Works Department up to November only.
(*b*) Includes Income Tax realised in the Military and Public Works Departments up to November only.

FORT WILLIAM,
The 2nd March 1871.

GENERAL'S OFFICE.

1763.

nine months of the year 1870-71, *as compared with the corresponding period of* 1869-70.

EXPENDITURE.	APRIL TO DEC. 1869.	APRIL TO DEC. 1870.	INCREASE.	DECREASE.
	£	£	£	£
1.—INTEREST ON FUNDED AND UNFUNDED DEBT ...	1,981,153	2,103,937	122,784	...
2.—INTEREST ON SERVICE FUNDS AND OTHER ACCOUNTS	382,654	349,441	...	33,213
3.—REFUNDS AND DRAWBACKS	267,697*	255,129*	...	12,568
4.—LAND REVENUE	1,683,230	1,668,215	...	15,015
5.—FOREST	208,986	272,058	63,072	...
6.—EXCISE ON SPIRITS AND DRUGS	177,173	226,570	49,397	...
7.—ASSESSED TAXES	28,364	32,468	4,104	...
8.—CUSTOMS	136,335	138,728	2,393	...
9.—SALT	291,424	273,772	...	17,652
10.—OPIUM	1,491,947	1,706,309	214,362	...
11.—STAMPS	75,670	42,784	...	32,886
12.—MINT	64,820	44,210	...	20,610
13.—POST OFFICE	488,603	473,174	...	15,429
14.—TELEGRAPH	292,893	230,770	...	62,123
15.—ADMINISTRATION	868,486	844,683	...	23,803
16.—MINOR DEPARTMENTS	157,559	148,441	...	9,118
17.—LAW AND JUSTICE	2,111,814	2,176,500	64,686	...
18.—POLICE	1,789,573	1,667,404	...	122,169
19.—MARINE	312,502	279,939	...	32,563
20.—EDUCATION	464,510	437,099	...	27,411
21.—ECCLESIASTICAL	119,395	113,062	...	6,333
22.—MEDICAL SERVICES	335,982	354,883	18,901	...
23.—STATIONERY AND PRINTING	179,386	165,158	...	14,228
24.—POLITICAL AGENCIES	284,362	191,505	...	92,857
25.—ALLOWANCES, &c., UNDER TREATIES AND ENGAGEMENTS	949,122	972,138	23,016	...
26.—MISCELLANEOUS	484,357	616,007	131,650	...
27.—SUPERANNUATION, &c., ALLOWANCES... ...	494,075	523,988	29,913	...
	16,122,072	16,308,372	724,278	537,978
	From April to	November only.		
ARMY	8,329,035	7,811,341	...	517,694
PUBLIC WORKS ORDINARY—PUBLIC WORKS ...	3,604,309	2,218,624	...	1,385,685
DITTO RAILWAYS, GUARANTERD...	44,141	55,019	10,878	...
DITTO RAILWAY EXCHANGE LOSS	213,223	84,195	...	129,028
DITTO STATE RAILWAYS ...	2,785	4,965	2,180	...
PUBLIC WORKS EXTRAORDINARY—IRRIGATION, &c. ...	599,231	416,496		182,735
DITTO STATE RAILWAYS	19,107	143,534	124,427	...
TOTAL EXPENDITURE .. £	28,933,903	27,042,546	861,763	2,753,120

* Includes refunds in the Military and Public Works Departments up to November only.

HUGH SANDEMAN,
Offg. Comptroller General.

STATEMENT of the Affairs of the Bank of Bengal for the week ending 28th February 1871.

LIABILITIES.		Rs.	A.	P.
Proprietors' Capital, paid-up		2,20,00,000	0	0
Reserve Fund		15,66,639	7	0
	Rs. A. P.			
General Treasury Balance at Head Office ...	2,68,44,535 4 7	4,36,01,569	11	4
Ditto ditto at Branches ...	1,67,57,034 6 9			
Other Deposits at Head Office and Branches		3,39,85,491	13	8
Bank Post Bills, &c.		4,81,940	6	9
Sundries		6,05,920	6	9
TOTAL ...		10,22,41,564	13	6

ASSETS.		Rs.	A.	P.
Government Securities		1,24,26,633	12	0
Loans on Government Securities at Head Office and Branches ...		56,49,161	3	9
Accounts of Credit on ditto ditto ditto ...		23,27,147	6	0
Mercantile Bills discounted at ditto ditto ...		1,96,58,076	14	0
Dead Stock		11,80,284	7	10
Stamps		14,654	2	0
Balances with other Banks		5,09,075	6	0
Sundries		1,73,181	5	1
		4,19,38,214	8	8
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	2,27,37,304 4 9	6,03,03,350	4	10
Ditto ditto at Branches ...	3,75,66,046 0 1			
TOTAL ...		10,22,41,564	13	6

By order of the Directors,

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

J. GORDON,
Chief Accountant & Deputy Secretary.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 28th February 1871.

PARTICULARS.	3½ per cent. Loan of 1853-54.	4 per cent. Loans							4½ per cent.		5 per cent		5½ per cent. Loan of 1859-60.	5 per cent Debentures for					TOTAL AMOUNT.
		of 1824-25.	of 1828-29.	of 1832-33.	of 1835-36.	of 1842-43.	of 1854-55.	Transfer of 1865.	of 1856-57.	Transfer Loan dated 15th July 1870.	P. W. of 1854-55.	of 1856-57.		3 years. Debenture, or transferable to 4½ per cent Debenture repayable 4th July 1871.	18 months. 4½ per cent. Transfer Loan repayable 4th July 1871.	5 years. Repayable June 1872	10 years. Repayable June 1877.	15 years. Repayable June 1882	
Balance of 8th February 1871	53,100	34,133	2,347	19,58,935	41,40,400	1,52,53,300	1,23,95,600	1,84,55,300	14,500	48,83,600	84,200	5,97,63,200	4,84,45,100	1,65,000	18,60,000	33,63,000	33,46,000	36,45,000	17,78,62,715
Add—																			
Amount enfaced at Madras between 9th and 28th February 1871	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay between 9th and 28th February 1871	...	...	...	...	1,000	500	67,000	1,000	...	...	...	11,000	3,93,700	...	...	...	...	...	4,94,200
Amount enfaced at Calcutta between 9th and 28th February 1871	...	...	...	...	11,600	8,000	68,100	1,34,800	...	22,900	...	1,96,000	3,55,500	...	...	2,500	...	36,000	8,57,900
TOTAL ...	53,100	34,133	2,347	19,58,935	41,53,000	1,52,61,900	1,25,50,700	1,85,91,100	14,500	49,06,500	84,200	5,99,70,200	4,91,94,300	1,65,000	18,60,000	33,98,000	33,46,000	36,81,000	17,92,14,815
Deduct—																			
Amount written off in the London Registers	...	...	...	...	8,000	39,600	1,55,700	1,68,600	...	22,000	1,500	60,100	5,18,000	..	...	1,000	..	.	9,74,500
Balance on 28th February 1871	53,100	34,133	2,347	19,58,935	41,45,000	1,52,22,200	1,23,95,000	1,84,22,500	14,500	48,84,500	82,700	5,99,10,100	4,86,76,300	1,65,000	18,60,000	33,97,000	33,46,000	36,81,000	17,82,40,315

NOTE.—From 9th June 1867 to 28th Dec. 1870 enfaced from India 1,102 lakhs, re-transferred from London 649 lakhs.
" 29th Dec. 1870 to 11th Jan. 1871 " " 13 " " " 10 "
" 12th Jan. 1871 to 25th " " " " 4 " " " 5 "
" 26th " " to 8th Feb. " " " 4 " " " 6 "
" 9th Feb. " to 28th " " " " 13 " " " 9 "

1,136 lakhs 679 lakhs.
679 "
Balance against India ... 457 lakhs.

PUBLIC DEBT OFFICE;
BANK OF BENGAL,
Calcutta, the 2nd March 1871.

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

Statement of Transactions of District Savings Banks for the week ending 2nd March 1871.

PROVINCE.	Number of Banks open.	DEPOSITS.		WITHDRAWALS.			BALANCE.
		No.	Amount.	No.	Amount, Principal.	Amount, Interest.	
			Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.
Bengal	22	71	4,065 0 0	7	1,347 8 0	...	59,679 6 10
North-Western Provinces ...	9	8	192 14 1	3	279 2 0	1 4 0	24,010 9 8
Punjab	7	6	260 0 0	1	200 0 0	...	15,871 8 9
Oudh	1	...	...	...	...	...	2,055 0 0
Central Provinces	4	5	339 0 0	...	...	...	8,610 11 0
British Burmah	3	3	330 0 0	...	...	...	3,805 0 0
Berar	2	...	...	2	650 0 0	0 10 0	1,324 0 0
India	1	...	...	...	...	...	5,076 6 2
TOTAL ...	49	93	5,186 14 1	13	2,476 10 0	1 14 0	1,20,432 10 5

CALCUTTA,
The 2nd March 1871.

HUGH SANDEMAN,
Offg. Comptroller General.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED FOR	BALANCE OF BULLION		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
February 20th, 1871 ...	...	...	901	2,38,425	32,58,487
" 21st " ...	...	..	901	2,38,425	32,58,187
" 22nd " ...	...	...	901	2,38,541	32,58,187
" 23rd " ...	...	...	301	2,39,015	32,58,487
" 24th " ...	...	...	301	2,39,011	32,58,187
" 25th " ...	...	...	304	56,011	33,58,187

CALCUTTA MINT,
The 27th February 1871.

H. HYDE, *Lieut. Colonel,*
Mint Master.

BANK OF BENGAL.

NOTICE.

Calcutta, the 2nd March 1871.

Mr. William Nicholls, Acting Agent at Akyab, to be Acting Superintendent of the Depositors' Department at Head Office, in room of Mr. A. B. Antram, proceeding on leave.

Mr. David Fraser, Accountant at Rangoon, to be Acting Agent at Akyab, in room of Mr. Nicholls.

Mr. John McGillivray, late Accountant at Moulmein, to be Acting Accountant at Rangoon, in room of Mr. Fraser.

Mr. C. J. Henty, Accountant at Lucknow, to be Assistant Accountant at Rangoon.

Mr. G. H. Edmunds, of Head Office, to be Accountant at Lucknow, in room of Mr. Henty.

Mr. Geo. Mackillgin, lately returned from leave, to be Acting Agent at Jubbulpore, in room of Mr. E. Fishbourne, who reverts to his substantive appointment as Accountant at Delhi.

G. W. MOULTRIE,
Offg. Secy. and Treasurer.

MONEY ORDER OFFICE.

NOTIFICATION.

Calcutta, the 1st March 1871.

The Money Order Agency at Sukkur in the Bombay Presidency has been closed for the present: no Money Orders should be drawn upon that Office until further notice.

HUGH SANDEMAN,
Offg. Comptroller General.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 28th February 1871.

No. 239.—Mails for Europe *viâ* France, Madras, Pondicherry, Ceylon, Mauritius, and China, for transmission per French Mail Steamer *Meinam*, will be closed at this Office on Tuesday, the 7th March 1871, at 6 P. M.

N. B.—The Europe Mail will arrive earlier if sent *viâ* Bombay on the 8th March 1871.

No. 240.—Mails for Gopaulpore, Bimlipatam, Vizagapatam, Coconada, Madras, Pondicherry, Negapatam, Galle, Colombo, Tuticorin, Cochin, Beypore, Calicut, Tellicherry, Cannanore, Mangalore, Carwar, and Bombay, for transmission per Steamer *Arabia*, will be closed at this Office on Monday, the 6th March 1871, at 6 P. M.

No. 241.—Mails for the Straits and Hong-Kong, for transmission per Steamers *Hindoostan* and *Glenartney*, will be closed at this Office on Tuesday, the 14th March, at 6 P. M.

The 3rd March 1871.

No. 342.—The next Overland Mail *viâ* Bombay will close on Wednesday, the 8th March 1871.

2. Book post and pattern packets must be posted on the 7th.

3. There will be no Express.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or, bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M., and after 7 up to 8-30 P. M., by a Post Office Clerk at the East Indian Railway Station, Armenian Ghât.

Postage chargeable by the new route *viâ* Brindisi and Germany:—

		Rs.	A.	P.
For the United Kingdom ...	Each letter per ½ oz.	0	8	0
	Each newspaper per 4 oz.	0	2	8
	Each book or pattern packet. Not exceeding 1 oz.	0	2	0
	" " 2 "	0	3	4
	" " 4 "	0	4	8
	Every additional 4 "	0	4	8
For places served through the United Kingdom.	Each letter 8 pie per ½ oz. less than the published rate for a letter sent *viâ* Marseilles.			
	Each newspaper 8 pie per 4 oz. more than the published rate for a newspaper sent *viâ* Marseilles.			
	Each packet of books or patterns 8 pie per 4 oz. more than the published rate for a packet sent *viâ* Marseilles.			

As the late Papal States now form part of the Kingdom of Italy, correspondence for these States are now subject only to the same postal rules as apply to other parts of Italy, published in the Notification of this Department dated 2nd September 1870.

No. 343.—Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Rangoon*, will be closed at this Office on Wednesday, the 8th March 1871, at 6 P. M.

No. 344.—Mails for the following places, for transmission per Peninsular and Oriental Company's Steamer *Australia*, will be closed in this Office on Monday, the 13th March 1871, at 6 P. M.:—

Madras, Ceylon, Penang, Singapore, Malacca, Hong-Kong, China, Japan, and Australia.

N. B.—No letters, newspapers, books or pattern packets are sent to Aden, Suez, or Europe, or places *viâ* Europe, by Peninsular and Oriental Company's Steamers from Calcutta, the route to such places being *viâ* Bombay.

The 27th February 1871.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 25th February 1871.

Ashworth, Mrs. E.

Burrell, Sir P.
Bailey, Private F.
Bell, Madame K.
Balchard, F. P.
Booth, Mrs. M. A.

Cummins, J. G.
Calton, F.

Driver, S. H.
Denobundo Mookerjee.
Durrand, E.
Daniell, Capt. W. S.
Daly, M.
Duncan, J.
David, E.

Elldertson, J.

Gray, Miss A.
Grish Chunder Shaha.

Haldan, R. C.
Hutchinson, F.
Hopkinson, Col.
Hall, H. D.

Jackson, Madame.

Kelly, Mrs.
Kader Nauth Sen.

Linsell, F. G.
Lamborn, J. A.
Lucas, A.
Lord, A. B.
Lamarchand, H.

Mutes, Miss M.
Martin, W., & Co.
Mullick & Co.
Monghton, H. C.

Nicolson, Miss H.

Preo Nauth Chatterjee.
Phelan, J. W.

Rawlstone, W. H.
Rajbullub Mookerjee.
Ross, C.

Smith, F.
Sinclair, W. G.
Suroop Paul.
Sanderson, B.
Sayer, Mrs.

Torriani, R.
Thomas, Mrs. W.
Thomson, J. A.
Treasurer, National Society for Aid to the Sick and Wounded in War.
Trench, Col. S.
Thompson, H. D.

Verity, Mr. R.
Velure, D.

Windle, Mrs. A.
Wellested, J.
Wickes, H. W.
Warth, W.
Williams, S.

W. H. McGOWAN,
Post Master of Calcutta.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 4, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

SURVEYOR GENERAL'S DEPARTMENT.

NOTICE.

With the view of facilitating the purchase or procurement of the published *Lithographed, Photozincographed,* and *Engraved* maps of the Survey of India, the undersigned notifies for general information that Agents have been appointed under each of the local Governments and jurisdictions, as below specified, from whom all available maps will in future be procurable on application, either by sale, or on the public service, as the case may be.

2. It is particularly requested that purchasers and officials in each jurisdiction will apply in the first instance to the local Agent for such maps as they may require, and on failing to receive the same, then Messrs. Thacker, Spink and Co., St. Andrew's Library, sole Agents in Calcutta, should be addressed for those required *on sale,* or the Registrar of the Surveyor General's Office at Calcutta for those required on the *public service.* By obtaining maps on the spot, or at the shortest distances, it is hoped delay and inconvenience, as well as postage, will be spared.

3. Local Agents will supply maps gratis on the *public service* when the requisition is supported by competent authority, but the cost of mounting, binding, and packing must be borne by official applicants. Under the new Postal Rules, Banghy charges cannot be met by the Survey Department.

4. ☞ Maps are supplied from the Surveyor General's Office, Calcutta, *on the public service only.* Maps are procurable *on sale* from Messrs. Thacker, Spink and Co. and local Agents only.

5. Lists of the available published maps are notified from time to time, with their prices, in the several Government Gazettes.

6. Applicants are particularly requested to specify the exact maps wanted, according to the description or title given in the published Lists and Catalogues, and whether colored or uncolored.

7. The Surveyor General's Office does not undertake the mounting and binding of maps, and cannot defray the cost of the same.

8. Maps exceeding 3 feet in length cannot be despatched by Banghy Dawk.

9. When lithographed District Maps, on the scale of 4 miles = 1 inch, are applied for, which may not then be available, the engraved sheets of the Indian Atlas, containing the required Districts, or any other good map of the same country, will be sent.

10. The engraved sheets of the Atlas of India, size 3 ft. 4½ inches by 2 ft. 3½ inches, scale ¼ inch to the mile, are available to the extent represented on the Index Map registered at St. Andrew's Library, and as published in the *Gazette of India,* dated the 25th September

1869.—Price Rs. 2 each sheet, unmounted. The new sheets of the Indian Atlas will in future be published one-fourth the size of those hitherto available.—Price of each quarter sheet, Annas 12.

11. The following maps have recently been published :—

Engraved Atlas Sheets Nos. 125 S E, 87 S W, 27A S E, 41A S W, 45 N W, 45 S W, 51 N W, 51 N E, 69 N W, 69 N E, 69 S W, 70 S W, 70 S E, 90 S E, 91 N E, 71 N W, 71 N E, 91 S E, 92 N E.

	Rs.	A.	P.
The Photozincographed Sheets of the Topographical Surveys, scale 1 inch to the mile, size 32 × 18 inches or 15 minutes of latitude and 30 minutes of longitude, of parts of the following Native States and Districts, as shown on the Index Maps, *viz.*, Gwalior, Dholepoor, Ulwur, Jeypoor, Kerowlee, Shekawatee, Rewah, Bundelcund, Chota Nagpore, Sirgoojah and Jushpoor; Vizagapatam Agency, portions of Jeypoor and Goomsoor. Price, each	1	0	0
Khasia Hills (scale ½ inch = 1 mile)	0	8	0
Lithographed Sheets of the Revenue Surveys in Oudh, Sindh, Central Provinces, published to the extent represented on Index Maps, scale one inch to the mile	1	8	0
General Maps of India, of sizes (colored), No. 1 (smallest), engraved ...	0	8	0
" " " " 2 (next size) " ...	1	4	0
" " " " 4 (Do.) lithd. in six sheets	6	0	0
Punjab in 8 sheets, scale 8 miles = 1 inch, size 36 by 21 inches, each sheet, sheets 1, 2, 3, 4, 6, 7, 8 available	2	0	0
Punjab and Dependencies in 4 sheets, scale 16 miles = 1 inch, entire ...	4	0	0

AGENTS.

CALCUTTA.—Messrs. Thacker, Spink & Co., St. Andrew's Library.

ALLAHABAD.—Curator of Government Books, N. W. P.

NAGPORE.—Curator of Government Books, Central Provinces.

LAHORE.—Manager, Punjab Printing Company, Limited.

LONDON.—Messrs. Stanford, 6, Charing Cross, and W. H. Allen & Co., Waterloo Place.

12. Maps are not issued from the Surveyor General's Office to private applicants or *on sale.*

Whenever communications are received from non-official applicants, they are transferred to the Agents for disposal.

13. Maps published or printed by other Departments are not issued by this Office.

SURVEYOR GENERAL'S OFFICE; *Calcutta, the 6th February* 1871.

H. L. THUILLIER, *Colonel, Surveyor General of India.*

Central Provinces Gazetteer—Edition of 1870, in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per Vol., exclusive of postage charge. Apply to Messrs. Thacker, Spink & Co., Calcutta, Thacker, Vining & Co., Bombay, or to Superintendent, Chief Commissioner's Office, Nagpúr.

Notice.

The interest and responsibility of Mr. William Strang Steel in our Firm ceased by mutual consent on 31st October last.

GLADSTONE, WYLLIE & Co.

CALCUTTA, *The 21st February* 1871.

Notice.

The interest and responsibility of Mr. William Strang Steel in our Firm here and at Moulmein ceased by mutual consent on 31st October last.

GLADSTONE, WYLLIE & Co.

RANGOON, *The 9th February* 1871.

Notice.

The Partnership hitherto subsisting between the undersigned carrying on business under the Firm of Watson, Green & Hart, expires this day, by effluxion of time. The liquidation of the Firm will be carried on by Mr. Patrick Campbell Hart, who is authorized to sign the name of the Firm for all purposes of the liquidation. Dated this 28th day of February 1871.

Witnesses.

JAMES HECHLE, *Solicitor, Calcutta.* — RANDLE E. GREEN.

JUSTINIAN C. T. WATKINS, *Solicitor, Calcutta.* — P. C. HART.

MAPS OF THE SURVEY OF INDIA.

Published at the Surveyor General's Office, Calcutta, during the month of January 1871.

Sole Agents in Calcutta—Messrs. Thacker, Spink & Co., St. Andrew's Library.

Description.	Size.	Price. Unmounted. Rs. A.
GENERAL MAPS.		
Jamoo Territory, Sheet No. 1, Scale, 2 miles = 1 Inch ...	40 × 40 ...	3 0
Rajpootana, Scale, 4 miles = 1 Inch	4 Sheets D. Elephant ...	Complete Map 8 0
India, Sketch Map, 32 miles = 1 Inch (Tinted)	6 do. do. ..	6 0
Index to the Sheets of District Maunbhoom, 8 miles = 1 Inch ..	½ Imperial ...	Gratis.
REVENUE SURVEY MAPS. *Scale, 1 Mile = 1 Inch.*		
Sindh, Sheet No. 29	2 Sheets Super Royal ...	1 8
Do. do. 31	Ditto	1 8
Do. do. 32	Ditto	1 8
Do. do. 40	Ditto	1 8
Do. do. 85	Ditto	1 8
District Nimar, Sheet No. 9	Double Elephant ...	1 8
Do. Hazareebaugh, Sheet No. 2	Ditto	1 8
Do. do. do. 3	Ditto	1 8
Do. Rajshahee, Main Circuit No. 5 (Anastatic)	Ditto	1 8
Do. do. do. do. 7 do.	2 Sheets of D. Elephant ...	2 0
Do. do. do. do. 11 do.	2 Sheet of Atlas ...	1 0
Do. do. do. do. 14 do.	Imperial	1 0
Do. Burdwan, do. do. 3 do.	Atlas	1 0
TOPOGRAPHICAL SURVEY MAPS. *Scale, 1 Mile = 1 Inch.*		
Central Provinces, Sheet No. 1	Double Elephant ...	1 0
Do. do. Sheet No. 4	Ditto	1 0
Do. do. Sheet No. 5	Ditto	1 0
Do. do. Sheet No. 6	Ditto	1 0
Do. do. Sheet No. 8	Ditto	1 0
Do. do. Sheet No. 10	Ditto	1 0
Do. do. Sheet No. 14	Ditto	1 0
Do. do. Sheet No. 19	Ditto	1 0
Do. do. Sheet No. 20	Ditto	1 0
Do. do. Sheet No. 21	Ditto	1 0
Bundelcund, Sheet No. 31	Ditto	1 0
Do. do. Sheet No. 47	Ditto	1 0
Do. do. Sheet No. 51	Ditto	1 0
Gwalior & Central India, Sheet No. 52	Ditto	1 0
SHEETS OF THE INDIAN ATLAS. *Scale, 4 Miles = 1 Inch.*		
No. 87 S. W. Parts of Lucknow, Bara Bankee, Fyzabad, Oonao, Roy Bareilly, Sooltanpoor, and Gondah Districts.		
No. 125, S. E. Portions of Districts Sylhet and Cachar.		

SURVEYOR GENERAL'S OFFICE; *Calcutta, the 15th February* 1871.

H. L. THUILLIER, *Colonel, Surveyor General of India.*

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

CALCUTTA CIRCLE.

REGISTER No.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.		
		Rs.	
3850 ...	A/35 45300 ...	20 ...	The Magistrate of Jessore.
	A/35 45299 ...	20 ...	
	A/35 45298 ...	20 ...	
	A/50 28315 ...	10 ..	
3851 ...	A/51 05636 ...	20 ...	Lalla Moonalall.
3854 ...	A/54 00091 ...	20 ...	The Chief Pay Master, E. I. Railway.
	Notes partially lost or destroyed.		
		Rs.	
3852 ...	A/55 49875 ...	20 ...	Baboo Bholanath Roy.
	A/55 49876 ...	20 ...	
3853 ...	A/64 06084 ...	100 ...	Baboo Bany Madhub Mookhopadhyah.
3855 ...	A/70 18447 ...	50 ...	Kunjlall Boid Nath.
3856 ...	A/68 50127 ...	10 ...	Baboo Gopaul Chunder Mookerjee.

PAPER CURRENCY DEPARTMENT;
CALCUTTA,
The 2nd March 1871.

F. GREENWAY,
Asst. Head Commr. of Paper Currency.

ALLAHABAD CIRCLE.

REGISTER No.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.		
		Rs.	
72 ...	P/4 01235 ...	50 ...	J. Sherer, Esq., C. S. I., Allahabad.
73 ...	P/9 03591 ...	1,000 ...	Abdool Moheemun, Agra.
	Notes partially lost or destroyed.		
		Rs.	
175 ...	A/39 15866	100 ...	Abdool Lateef, Inspector of Police, Azimgurh.
176 ...	A/38 93814 wrongly joined A/38 93841 wrongly joined	100 ...	Gunnesh Pershaud, Lucknow.

PAPER CURRENCY OFFICE;
ALLAHABAD,
The 27th February 1871.

S. JENNINGS, *A. A. G.*,
for *Deputy Commissioner of Paper Currency.*

LAHORE CIRCLE.

NO. OF NOTE.	VALUE.	NAME OF CLAIMANT.
Note partially lost or destroyed.		
	Rs.	
A/70 75616* ...	10	Baboo Mudho Soonder Mokerjee, Calcutta.

* Half.

PAPER CURRENCY OFFICE;
LAHORE,
The 24th February 1871.

R. A. FINK, *A. A. G.*,
for *Deputy Commissioner.*

BOMBAY CIRCLE.

REGISTER No.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
		Notes partially lost or destroyed.	
1870-71.		Rs.	
119 ...	C/55 33635 ...	20 ...	Samuel Cooke, Esq., Professor, Civil Engineering College, Poona.
120 ...	C/50 87562 ...	50 ...	Captain St. Croix, H. M.'s 2nd Queen's, Belgaum.
121 ...	C/50 53147 ...	50 ...	Moosajee Esmaljee, Bhendy Bazar, Bombay.
	C/50 65697 ...	50 ...	

PAPER CURRENCY OFFICE;
BOMBAY,
The 22nd February 1871.

A. R. GORDON,
Assistant Commissioner of Paper Currency.

MADRAS CIRCLE.

NOS. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.	
	Rs.	
B/50 34467 ...	10 ...	B. Vencata Row, Tahsildar of Sidhout, Cuddapah.
B/50 58627 ...	10 ...	
	Notes partially lost or destroyed.	
	Rs.	
B/50 30498 ...	20 ...	L. Vencata Varadarajulu Naidoo, Nos. 3 & 4, Baloo Modeliar Street, Tondiarpett, Madras.
B/50 55207 ...	10 ...	K. Rama Row, Anglo-Vernacular School, Bowanny, *viâ* Erode.

PAPER CURRENCY OFFICE;
MADRAS,
The 20th February 1871.

H. W. GRAHAM,
Commissioner of Paper Currency.

Just Published.

The Covenanted Civil Service Leave Code, being Notification of the Government of India, in the Financial Department, No. 780, dated 8th February 1871. Every alternate page is left blank for noting alterations and additions in manuscript. *Price Rs.* 1; *packing and postage* 2 *annas extra.* Office of Superintendent, Government Printing, 8, Hastings Street, Calcutta.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 4, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 19.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th February 1871, and was referred to a Select Committee with instructions to make their report thereon in a month :—

No. 5 OF 1871.

A Bill for the further amendment of the Consolidated Customs Act.

Preamble.

For the further amendment of the Consolidated Customs Act (No. VI of 1863); It is hereby enacted as follows :—

Amendment of Act VI of 1863, section 23.

1. Section twenty-three of the said Act shall be read as if after the word "exportation" the following words were inserted (that is to say) "by sea or by land, or both by sea and by land."

Warrant to be given every time goods are warehoused.

2. As often as any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Form of warrant.

Such warrant shall be in the form in the schedule to this Act annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

3. For section one hundred and thirty-seven of the said Act the following section shall be substituted :—

Amount of drawback allowable on re-export.

"CXXXVII. Upon the re-export by Sea to any Foreign Port or place, of any goods, except Salt or Opium, capable of being easily identified, imported by Sea into British India from any Foreign Port or place, and upon which Duties of Customs have been paid on importation, three-fourths of such Duty shall be repaid as Drawback, and one-fourth shall be retained as reserved Duty :

Conditions for grant of drawback.

Provided that, in every such case, the goods be identified to the satisfaction of the Officer in charge of the Custom House, and that the re-export be made within two years from the date of importation, as shown by the Custom House Register, or within such extended term as the Chief Customs Authority of the Presidency or place, on sufficient cause for such extension being shown, in any case determines.

The Governor General in Council may from time to time, by notification in the *Gazette of India*, declare what goods shall for the purpose of this section be deemed to be capable of being easily identified.

No repayment shall be made under this section on account of any article entered in the Export Manifest of the vessel as ship's stores.

Articles on which, though they be not country articles, an Export Duty is chargeable by law, shall not, on re-exportation, be entitled to claim exemption from such Export Duty by reason of their having paid Duty on importation.

But the said Chief Customs Authority may in any such case direct that no reservation of any part of the Import Duty be made on the re-exportation of such articles."

Act to be read with Act VI of 1863.

4. This Act shall be read with and taken as part of the Consolidated Customs Act.

SCHEDULE.

FORM OF BONDED WAREHOUSE WARRANT.

(*See section* 2.)

I do hereby certify that have deposited in the Warehouse of the undermentioned goods which goods, the engage on demand, after payment of rent and incidental charges and Government Dues or Customs chargeable thereon, to deliver to the said or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to make three amendments in the Consolidated Customs Act VI of 1863.

Section 23 of that Act authorises the Government of India to prohibit the exportation or importation of any particular class of goods. To prevent a doubt which has been raised as to the extent of the power thus conferred, the Bill introduces words 'by sea or by land, or both by sea and by land.'

A new section provides that, when goods are warehoused, a warrant shall be delivered to the person lodging the goods, and that such warrant shall be transferable by endorsement. This is now the law as regards the Bengal Bonded Warehouse. The change has been suggested by the Government of Bombay.

Another section, intended to replace section 137 of Act VI of 1863, provides that the goods on which drawback was allowed shall be easily identifiable; that the Governor General in Council may determine what such goods shall be deemed to be, and that three-fourths (instead of seven-eighths) shall be the amount of drawback, (one-fourth instead of one-fifth) being retained as reserved duty.

R. TEMPLE.

The 8th February 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th February 1871, and was referred to a Select Committee with instructions to make their report thereon in a month :—

No. 6 OF 1871.

A Bill to relieve from Incumbrances the Estates of Taluqdárs in Broach.

Preamble.

WHEREAS the majority of the Taluqdárs in Broach are in debt, and their immoveable property is subject to mortgages, charges and liens; and whereas it is expedient to provide for their relief in manner hereinafter appearing; It is hereby enacted as follows :—

I.—PRELIMINARY.

Short title.

1. This Act may be called "The Broach Taluqdárs' Relief Act."

Interpretation-clause.

2. In this Act—

'taluqdár' means a person mentioned in the schedule hereto annexed, and

'heir' means the person for the time being entitled as heir to a taluqdár.

II.—VESTING ORDER.

Power to vest management of taluqdár's property in an officer appointed by Local Government.

3. Whenever, within twelve months after the passing of this Act, any taluqdár,

or (when such taluqdár is an infant, or of unsound mind, or an idiot) his guardian, committee, or other legal curator,

or the person who would be heir to such taluqdár if he died intestate,

or (when such person is an infant, or of unsound mind, or an idiot) his guardian, committee, or other legal curator,

applies in writing to the Governor of Bombay in Council, stating that the taluqdár is subject to, or that his immoveable property is charged with, debts or liabilities other than debts due, or liabilities incurred, to Government, and requesting that the provisions of this Act be applied to his case,

the Governor of Bombay in Council, may by order published in the Bombay Government Gazette, appoint an officer (hereinafter called the Manager), and vest in him the management of the immoveable property of or to which the taluqdár is then possessed or entitled in his own right, or which he is entitled to redeem, or which may be acquired by or devolve on the taluqdár or his heir during the continuance of such management.

Effect of order.

4. On such publication, the following consequences shall ensue :—

Bar of suits against taluqdár.

first, all proceedings in respect to such debts or liabilities which may then be pending in any Civil Court in British India, shall be barred; and all processes, executions and attachments for or in respect of such debts and liabilities shall become null and void;

Taluqdár freed from arrest,

secondly, so long as such management continues, the taluqdár and his heir shall not be liable to arrest for or in respect of the debts and liabilities to which the taluqdár was immediately before the said publication subject, or with which his immoveable property or any part thereof was then charged, other than debts due, or liabilities incurred, to Government;

and his moveable property from attachment for prior debts.

nor shall their moveable property be liable to attachment or sale, under process of any Civil Court in British India, for or in respect of such debts and liabilities other than as aforesaid; and

Cessation of his power to alienate.

thirdly, so long as such management continues, *(a)* the taluqdár and his heir shall be incompetent to mortgage, charge, lease or alienate their immoveable property or any part thereof, or to grant valid receipts for the rents and profits arising or accruing therefrom;

Immoveable property freed from attachment.

and *(b)* such property shall be exempt from attachment or sale under such process as aforesaid, except for or in respect of debts due, or liabilities incurred, to Government.

III.—DUTIES OF MANAGER.

Manager to receive rents and profits.

5. The Manager shall, during his management of the said property, receive and recover all rents and profits due, in respect thereof; and shall, upon receiving such rents and profits, give receipts for the same.

From the sums so received, he shall pay—

and pay therefrom the Government demand.

first, the Government revenue, and all debts or liabilities for the time being due or incurred to Government in respect of the said property:

an annual sum for maintenance of the taluqdár and his heir.

secondly, such annual sum as appears to the Governor of Bombay in Council requisite for the maintenance of the taluqdár, his heir and their families:

costs of repairs and improvements.

thirdly, the costs of such repairs and improvements of the property as appear necessary to the Manager and are approved by the Governor of Bombay in Council,

costs of management.

and the residue shall be applied in discharge of the costs of the management, and in settlement of such debts and liabilities of the taluqdár and his heir and their immoveable property, as may be established under the provisions hereinafter contained.

and the debts and liabilities.

IV.—SETTLEMENT OF DEBTS.

Notice to claimants against taluqdár.

6. On the publication of the order vesting in him the management of the said property, the Manager shall publish in the Bombay Government Gazette a notice in English and Gujaráthí, calling upon all persons having claims against the taluqdár or his immoveable property to notify the same in writing to such Manager within three months from the date of the publication.

Copies of notice to be exhibited.

He shall also cause copies of such notice to be exhibited at the Mámlatdárs' Kachahrís in the District or Districts in which the said property lies and at such other places as the Manager thinks fit.

Claim to contain full particulars.

7. Every such claimant shall, along with his claim, present full particulars thereof.

Documents to be given up.

Every document on which the claimant founds his claim, or on which he relies in support thereof, shall be delivered to the Manager along with the claim.

Entries in books.

If the document be an entry in any book, the claimant shall produce the book to the Manager, together with a copy of the entry on which he relies. The Manager shall mark the book for the purpose of identification, and, after examining and comparing the copy with the original, shall return the book to the claimant.

Exclusion of documents not produced.

If any document in the possession or under the control of the claimant is not delivered or produced by him to the Manager along with the claim, the Manager may refuse to receive such document in evidence on the claimant's behalf at the investigation of the case.

Debt or liability not duly notified, to be barred.

8. Every debt or liability (other than debts due, or liabilities incurred, to Government) to which the taluqdár is subject, or with which his immoveable property or any part thereof is charged, and which is not duly notified to the Manager within the time and in manner hereinbefore mentioned, shall be barred:

Provision for admission of claim within further period of nine months.

Provided that, when proof is made to the Manager that the claimant was unable to comply with the provisions of sections six and seven, the Manager may admit such claim within the further period of nine months from the expiration of the said period of three months.

Determination of debts and liabilities.

9. The Manager shall, in accordance with the rules to be made under this Act, determine the amount of the debts and liabilities due to the several creditors of the taluqdár and persons holding mortgages, charges or liens on the said property or any part thereof.

Appeal.

10. An appeal against any refusal, admission or determination under sections seven, eight or nine shall lie, if preferred within six weeks from the date of such determination, to the Commissioner of Division to whom the Manager is subordinate, and the decision of such Commissioner, or of the Manager if no such appeal has been so preferred, shall be final.

Scheme for settlement of debts and liabilities.

11. When the total amount of such debts and liabilities has been finally determined, the Manager shall prepare and submit to the Governor of Bombay in Council, a schedule of such debts and liabilities, and a scheme for the settlement thereof; and such scheme, when approved by the Governor of Bombay in Council, shall be carried into effect.

Power to return scheme for revision.

Until such approval is given, the Governor of Bombay in Council may, as often as he thinks fit, send back such scheme to the Manager for revision, and direct him to make such further enquiry as may be requisite for the proper preparation of the scheme.

Restoration of taluqdár to his property.

12. When all such debts and liabilities have been discharged,

or if, within six months after the publication of the order mentioned in section three, the Governor of Bombay in Council thinks that the provisions of this Act should not continue to apply to the case of the taluqdár or his heir,

the taluqdár or his heir shall be restored to the possession and enjoyment of his immoveable property, or of such part thereof as has not been sold by the Manager under the power contained in section nineteen, but subject to the leases and mortgages (if any) granted and made by the Manager under the powers hereinafter contained.

Revival of barred proceedings and debts.

Where the taluqdár or his heir is so restored under the circumstances mentioned in the second clause of this section, the proceedings, processes, executions and attachments mentioned in section three (so far as they relate to debts and liabilities not settled by the Manager), and the debts and liabilities barred by section eight, shall be revived, and any mortgagee dispossessed under section seventeen shall be reinstated unless his claim under the mortgage has been satisfied;

and in calculating the periods of limitation applicable to such revived proceedings and to suits to recover and enforce such revived debts and liabilities, the time intervening between such restoration and the publication of the order mentioned in section three shall be excluded.

V.—POWERS OF MANAGER.

Power to call for further particulars.

13. The Manager may, from time to time, call for further and more detailed particulars of any claim preferred before him under this Act, and may at his discretion refuse to proceed with the investigation of the claim until such particulars are supplied.

Power to summon witnesses and compel production of documents.

14. For the purposes of this Act, the Manager may summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents by the same means, and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure.

Power to administer oaths.

15. The Manager may administer an oath in such form as he thinks fit to any person examined before him touching the matters to be enquired into under this Act.

Investigation to be deemed a judicial proceeding.

16. Every investigation conducted by the Manager with reference to any claim preferred before him under this Act, or to any matter connected with any such claim, shall be taken to be a judicial proceeding within the meaning of the Indian Penal Code.

Statements of persons examined, to be evidence.

And every statement made by any person examined by or before the Manager with reference to such investigation, whether upon oath or otherwise, shall be taken to be evidence within the meaning of the same Code.

Manager to have powers of a taluqdár.

17. The Manager shall have, for the purpose of realizing and recovering the rents and profits of the said immoveable property, the same powers as the taluqdár would have had for such purpose if this Act had not been passed.

Power to remove mortgagee in possession.

And if such property, or any part thereof, be in the possession of any mortgagee, the Manager may apply to the Court of the District Judge within whose jurisdiction the property is situate, and such Court shall cause the same to be delivered to the Manager as if a decree therefor had been made in his favour; but without prejudice to the mortgagee preferring his claim under the provisions hereinbefore contained.

Power to lease.

18. Subject to the rules made under section twenty, the Manager shall have power to demise all or any part of the said property, for any term of years not exceeding twenty years absolute, to take effect in possession, in consideration of any fine or fines, or without fine, and reserving such rents and under such conditions as may be agreed upon.

Power to raise money by mortgage or sale.

19. The Manager, with the previous assent of the Governor of Bombay in Council, shall have power to raise any money which may be required for the settlement of the debts and liabilities (other than as aforesaid) to which the taluqdár is subject, or with which his immoveable property or any part thereof is charged,

by demising by way of mortgage the whole or any part of such property for a term not exceeding twenty years from the said publication,

or by selling, with the previous consent of the taluqdár and of the person (being of full age) who would be his heir if he died intestate, by public auction or by private contract, and upon such terms as the Manager thinks fit, such portion of the same property as may appear expedient.

And no mortgagee advancing money upon any mortgage made under this section, shall be bound to see that such money is wanted or that no more than is wanted is raised.

Manager's receipts.

And the receipt of the Manager for any monies paid to him upon any mortgage or sale made under this section, or for any rents or profits received by him under section five, shall discharge the person paying the same therefrom and from being concerned to see to the application thereof.

The power to mortgage conferred by this section shall not be exercisable until six months have elapsed from the publication of the order mentioned in section three.

VI.—MISCELLANEOUS.

Power to make rules.

20. The Governor of Bombay in Council may, from time to time, make rules consistent with this Act in all matters connected with its enforcement.

Such rules, when published in the Bombay Government Gazette, shall have the force of law.

Power to appoint new Managers.

21. Whenever the Governor of Bombay in Council thinks fit, he may appoint any officer to be a Manager in the stead of any Manager appointed under this Act; and thereupon the management then vested under this Act in the former Manager shall become vested in the new Manager.

Every such new Manager shall have the same powers as if he had been originally appointed.

Managers to be public servants.

22. Every Manager appointed under this Act shall be deemed a public servant within the meaning of the Indian Penal Code.

Bar of suits.

23. No suit or other proceeding shall be maintained against any person in respect of anything done by him *bonâ fide* pursuant to this Act.

Petitions, &c., under Act exempt from Court fees.

24. No petition, application, memorandum of appeal or other proceeding under this Act, shall be chargeable under the Court Fees Act, 1870.

Saving of jurisdiction of Courts in Broach in respect of certain suits.

25. Nothing in this Act precludes the Courts of Broach, having jurisdiction in suits relating to the succession to or rights of persons claiming maintenance from any immoveable property brought under the operation of this Act, from entertaining and disposing of such suits; but to all such suits the Manager of such property shall be made a party.

Amendment of Bombay Act VI of 1862.

26. And whereas doubts have been raised as to the validity of Bombay Act No. VI of 1862 *(for the amelioration of the condition of Talookdars in the Ahmedabad Collectorate, and for their relief from debt)* so far as it purports to affect the High Court of Judicature at Bombay, for the purpose of precluding such doubts, it is hereby further enacted that the expression 'Civil Court,' wherever it occurs in the said Act, shall be deemed to include and to have included the said High Court.

SCHEDULE.

(See Section 2.)

The Thákur of Ahmód.
The Thákur of Saród.
The Thákur of Kerwára.
The Thákur of Dehej.
The Thákur of Janiádra.

STATEMENT OF OBJECTS AND REASONS.

Five out of the six Taluqdárs of Broach are heavily indebted, and the object of this Bill, which has been prepared at the desire of the Bombay Government, is to provide means for relieving them from their liabilities. The Bill is in substance the same as the measure passed in 1862 by the Bombay Legislature for the relief of the Ahmedabad Taluqdárs. In form it closely resembles the Oudh Taluqdárs' Act (XXIV of 1870). The opportunity has been taken of confirming the Ahmedábád Act so far as it purports to affect the High Court of Bombay.

F. S. CHAPMAN.

The 7th February 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 3rd March 1871, and was referred to a Select Committee with instructions to make their report thereon in two months :—

No. 7 OF 1871.

A Bill to consolidate and amend the law relating to pensions and grants by Government of money or land-revenue.

Preamble.

For the purpose of consolidating and amending the law relating to pensions and grants by Government of money or land-revenue; It is hereby enacted as follows :—

I.—Preliminary.

Short title.

1. This Act may be called 'The Pensions' Act, 1871':

Extent of Act.

It extends to the whole of British India;

And it shall come into force at the expiration of one month from the passing thereof.

Enactments repealed.

2. The enactments mentioned in the schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule.

Saving of rules.

But all rules in regard to the payment of pensions and the identification of the persons entitled to receive them, made under any such enactment, shall be deemed to have been made under this Act so far as they are consistent herewith.

II.—Rights to Pensions.

Bar of suits relating to pensions.

3. No Civil Court shall take cognizance of suits to enforce claims to any pensions, or grants of money, or assignments of land-revenue, conferred or made by the British or any former Government.

Pensions for lands held under grants in perpetuity.

4. Nothing in section three applies to pensions heretofore granted by Government, either wholly or in part as an indemnity for loss sustained by the resumption by a Native Government of lands held under sanads purporting to confer a right in perpetuity. Such pensions shall not be liable to resumption on the death of the recipient, but every such pension shall be capable of alienation and descent, and may be sued for and recovered in the same manner as any other property.

Claims to be made to Collector.

5. All persons claiming pensions or grants by Government of money or land-revenue shall prefer their claims to the Collector of the District, or Deputy Commissioner, or other officer authorized in this behalf by the Local Government, and such officer shall dispose of such claims in accordance with such rules as the Chief Revenue Authority may, subject to the general control of the Local Government, from time to time prescribe in this behalf.

III.—Mode of Payment.

Payment to be made by Collector.

6. All pensions or grants by Government of money or land-revenue shall be paid by the Collector, or the Deputy Commissioner or other authorized officer, subject to such rules as may from time to time be prescribed by the Chief Controlling Revenue Authority.

Commutation of pensions.

7. The Local Government may, with the consent of the holder, order the whole or any part of his pension or grants by Government of money or land-revenue to be commuted for a lump sum on such terms as may seem fit.

Alteration of place of payment of pension.

8. On the application of any person entitled to receive a pension, or grants by Government of money or land-revenue, the place of payment may, if the Chief Controlling Authority thinks fit, be altered.

IV.—Miscellaneous.

Exemption of certain pensions from attachment.

9. The reduced pay or pension, however called, of any invalid officer, soldier, sailor or retainer of the army or navy, in the military or naval service of Her Majesty or of the East India Company,

and also any monthly or yearly pensions, or pecuniary allowance to any person, in consideration of past services and present infirmities, or old age, granted by authority of the Governor General in Council, or of the Local Government,

and also the pension of any out-pensioner of Chelsea or Greenwich Hospital, granted by authority of the Commissioners of Chelsea or Greenwich Hospital respectively,

and also all money due or to become due on account of any such pension or allowance,

shall be exempt from seizure, attachment, or sequestration by process of any Court in British India, at the instance of a creditor, for any demand against the pensioner, or in satisfaction of a decree or order of any such Court.

Assignments, &c., in anticipation of such pensions, to be void.

10. All assignments, agreements, orders, sales and securities of every kind made by the person entitled to any pension, pay or allowance mentioned in section nine, in respect of any money not payable at or before the making thereof, on account of any such pension, pay or allowance, or for giving or assigning any future interest therein, are null and void.

Reward to informers.

11. Whoever proves to the satisfaction of the Local Government that any pension is fraudulently or unduly received by the person enjoying the benefit thereof shall be entitled to a reward equivalent to the amount of such pension for the period of six months.

Power to make rules.

12. The Chief Controlling Revenue Authority may, with the consent of the Local Government, from time to time make rules consistent with this Act respecting all or any of the following matters :—

(1) the place and times and the person at which and to whom any pension shall be paid,
(2) inquiries into the identity of claimants,
(3) records to be kept on the subject of pensions,
(4) transmission of such records,
(5) correction of such records,
(6) delivery of certificates to pensioners,
(7) registers of such certificates,

and generally for the guidance of officers under this Act.

All such rules shall be published in the local Official *Gazette*, and shall thereupon have the force of law.

SCHEDULE.

I.—BENGAL REGULATIONS.

Number and year.	Title or Subject.	Extent of repeal.
XXIV of 1793	A Regulation for re-enacting, with Modifications, the rules passed by the Governor General in Council on the 10th June, 1791, for determining the Continuance or Discontinuance of the Pensions heretofore paid by the Proprietors and Farmers of land, but included in the Jumma or Revenue payable to Government at the decennial Settlement, and also of the Pensions heretofore paid from the Sayer abolished.	The whole.

SCHEDULE—*continued.*

Number and year	Title or Subject.	Extent of repeal.
XXXIV of 1795	A Regulation for re-enacting, with Modifications, the Rules respecting the Pensions payable from the Government and Moolky Treasuries in the Province of Benares.	The whole.
XXIV of 1803	A Regulation for trying the Validity of Titles of Persons receiving, or claiming a right to receive, Pensions, under the Denominations of Saleanah, Rozeenah, or any other Description of Grant, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	The whole.
I of 1804	A Regulation for the better Management of the Invalid Jagheerdar Establishments, and of the Invalid Pension Establishments.	Sections twenty-three to twenty-six inclusive.
XII of 1805	A Regulation for the Settlement and Collection of the public Revenue in the Zillah of Cuttack, including the Pergunnahs of Puttespore, Kummardichour, and Bogrso, at present included in the Zillah of Midnapore.	Section thirty.
XXII of 1806	A Regulation for modifying the Rules hitherto observed in the admission and Payment of Claims to Pensions.	The whole.
II of 1811	A Regulation for amending the existing Rules for the Support of Invalid Native Commissioned and Non-Commissioned Officers.	The whole.
XI of 1813	A Regulation for modifying some of the Rules before established respecting the Payment of Pensions, and for preventing the Abuses committed in the receipt of Pensions.	The whole.
VI of 1817	A Regulation to explain the Purport and Intent of the Provision contained in Section II, Regulation XXIV, 1803.	The whole.

II.—MADRAS REGULATIONS.

I of 1803	A Regulation for defining the Duties of the Board of Revenue, and for determining the Extent of the Powers vested in the Board of Revenue.	Section forty-three.
II of 1803	A Regulation for describing and determining the Conduct to be observed by Collectors in certain cases.	Section thirty.
IV of 1831	A Regulation for better securing to the Grantees personal or hereditary Grants of Money or of Land Revenue, conferred by the Government in consideration of Services rendered to the State, or in lieu of resumed Offices or Privileges, or of Zemindaries, or Pallams forfeited or held under Attachment or Management by the Officers of Government, or as Yeomiahs or Pensions.	The whole.

SCHEDULE—*continued.*

III.—ACTS.

XXXI of 1836	Government Grants ...	The whole.
XXIII of 1838	Exemption of grants from attachment.	The whole.
VI of 1849	An Act for securing Military and Naval Pensions and Superannuation Allowances.	The whole.

STATEMENT OF OBJECTS AND REASONS.

The law relating to pensions is at present distributed over nine Regulations of the Bengal, three Regulations of the Madras, and two Regulations of the Bombay, Codes, as well as three Acts of the Governor General in Council.

The main provision of the law as expressed in the Bengal Regulations XXIV, 1793, section 17, XXXIV, 1795, section 14, XXIV, 1803, section 16, and VI, 1817, and the Madras Regulation IV, 1831, section 2, is the reservation to Government of the right to determine on all claims to the continuance of pensions, and the exclusion of the jurisdiction of the ordinary Courts of judicature in regard to such claims.

In the Bombay Presidency, under the operation of Regulations XXIX, 1827, and VII, 1830, the Civil Courts are barred from the cognizance of suits to enforce such claims throughout the Dekhan Khandeish and the South Mahratta Country.

The Bengal Regulations, though expressly applicable only to Bengal and the North-Western Provinces, are practically in force throughout the more recently acquired provinces; hence the law as above described applies to all India, except a portion of the Bombay Presidency.

Within this excepted country the Civil Courts have in more than one instance assumed jurisdiction in such cases.

The principle on which that jurisdiction is elsewhere disallowed is founded on perfectly equitable considerations, and is therefore fit for uniform application. It is in effect the assertion of the right of the State to reserve to itself the power of granting or withholding at pleasure concessions which are made gratuitously and without consideration.

The object of the proposed legislation, therefore, is (first) to consolidate the existing law, excluding all those provisions which are either obsolete or ill adapted for enactment in detail; and (second) to extend the law so re-enacted to the whole of British India.

F. R. COCKERELL.

27th February 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

No. 9 of 1871.

SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, MARCH 4, 1871.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or ten Rupees eight annas if sent by Post.*

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 24th February 1871.

PRESENT:

His Excellency the Viceroy and Governor General of India, K. P., G. M. S. I., *presiding*.
The Hon'ble John Strachey.
The Hon'ble Sir Richard Temple, K. C. S. I.
The Hon'ble J. Fitzjames Stephen, Q. C.
The Hon'ble B. H. Ellis.
Major General the Hon'ble H. W. Norman, C. B.
Colonel the Hon'ble R. Strachey, C. S. I.
The Hon'ble F. S. Chapman.
The Hon'ble J. R. Bullen Smith.
His Highness Sarámade Rájáháe Hindústán Ráj Rájendra Srí Mahárájádhiráj Siváí Rám Sing Bahádur, of Jaypúr, G. C. S. I.
The Hon'ble F. R. Cockerell.
The Hon'ble J. F. D. Inglis.
The Hon'ble D. Cowie.
The Hon'ble W. Robinson, C. S. I.

INDIAN CONTRACT LAW BILL.

The Hon'ble MR. STEPHEN moved that the Bill to define and amend the law relating to Contracts, Sale of Moveables, Indemnity and Guarantee, Bailment, Agency and Partnership be re-committed. He wished to make a few

observations on the condition of this measure. The Statement of Objects and Reasons was dated so far back as July 1867, so that the Bill having been received from England as drawn up by the Indian Law Commissioners some time before, had now been four years, in one shape or another, under the consideration of the Indian Government and the Secretary of State, respectively.

He had to make two remarks on this subject; first, he wished to explain how the delay arose; and secondly, he wished to point out why it was necessary that the Bill should be re-committed, which would involve some additional delay before the matter was finally disposed of.

The Bill was published with its Statement of Objects and Reasons in July 1867. It was forwarded in the usual way to the Local Governments for their opinions, and the receipt of these opinions occupied a considerable time throughout the year 1868. There were certain provisions in the Bill which gave rise to considerable discussion and some difference of opinion between those who were responsible for the Bill in this country and those who framed the Bill in England. Much time was lost in this discussion and in the reference of the matter to the Secretary of State; and when MR. STEPHEN came out here, about a year and a quarter ago, he found that the Bill was still before the Committee. The Committee continued their investigation of the subject during the early part of the year 1870; and after mature deliberation they agreed to a report which was transmitted to the Secretary of State. The Bill was further considered at Home, and the answer on the subject to which the report of the Select Committee referred was not received till a very short time ago. That explained how the delay with regard to the present Bill had arisen. He thought, however, that it was now expedient to proceed with the Bill. If it were passed into law, it would greatly shorten and simplify one of the most important parts of the law.

He now came to the question, which might naturally be asked, why should there be more delay in the passing of this Bill? There were several obvious answers to that. It might be sufficient to mention one which was conclusive in itself. Many of the members of the Select Committee which originally sat on the Bill had either left or were on the point of leaving the Council. Of course, the Committee which he hoped would finally discuss the matter would be composed in part of the remaining members of the former Committee, but still it would be impossible that the Bill could be passed without giving those who would be responsible for it an opportunity of fully considering its provisions. The opportunity might be taken of making alterations, not so much in substance, as in arrangement and definition.

We were now not very far from the time when the Government would have to leave Calcutta, and it was too late to pass the Bill into law before its return to Calcutta. The necessary alterations would be maturely considered in the course of the summer, and the Bill might be finally disposed of in the winter. He hoped that it would not be necessary to trouble the Local Governments for further opinions on this Bill, inasmuch as the opinions already received would fill a considerable volume, and provided ample materials for the full consideration of the subject.

The Motion was put and agreed to.

PENSIONS BILL.

The Hon'ble MR. COCKERELL moved for leave to introduce a Bill to consolidate and amend the law relating to Pensions. He said that there was on the Statute-book at the present time a considerable number of Regulations and Acts relating to this subject. These enactments contained much that was now obsolete, and much in the nature of administrative rules and instructions

as to the mode of disbursing pensions, which would be more conveniently and appropriately left to be put in operation by means of executive orders.

The leading principle of the main provisions of the law was, that as the bestowal of pensions and similar allowances was an act of grace or State policy on the part of the ruling power, the Government reserved to itself the determination of all questions affecting the grant or continuance of these allowances; and the cognizance of claims relating thereto by the Courts of Judicature was, as between the grantor and grantee, absolutely barred.

This principle governed the law which applied specifically to the Regulation Provinces of the Bengal and Madras Presidencies, and which was also practically in force in the Non-Regulation Provinces. In some parts of the Bombay Presidency also, namely, the Dekhan, Khandeish and Southern Mahratta Divisions, claims against the Government in the matter of pensionary grants and allowances were declared to be not within the cognizance of the ordinary Courts of Judicature; but in other parts of that Presidency, in the absence of any such legal restrictions, the Courts had assumed a jurisdiction expressly denied to them throughout the rest of British India.

It was thought that this state of things should not be allowed to continue, and that it was expedient to assimilate the law as regards this portion of the Bombay Presidency to that which prevailed in all other parts of the Empire. There were no exceptional circumstances which called for the exercise by the Civil Courts, in any particular province or provinces, of a jurisdiction which, under the operation of a principle of universal application, was not accorded to them elsewhere.

The opportunity, moreover, for rectifying the omission to extend to the Bombay Presidency generally the provisions of the law regarding pensions had now arrived, the law on this subject having been specifically referred to in this Council as one of the branches of the general scheme of consolidation which was now in progress.

The object of the present Bill, therefore, was to re-enact, in a consolidated form, the operative provisions of the law in regard to the grant of pensions and similar allowances, and to apply the consolidated enactments to the whole of British India.

The Motion was put and agreed to.

INDIAN REGISTRATION BILL.

The Hon'ble Mr. Cockerell asked leave to postpone the presentation of the report of the Select Committee on the Bill for the Registration of Assurances.

Leave was granted.

The Council adjourned to Friday, the 3rd March 1871.

Calcutta,
h e 24th February 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

COMPLETION OF THE SIBERIAN TELEGRAPH LINE.

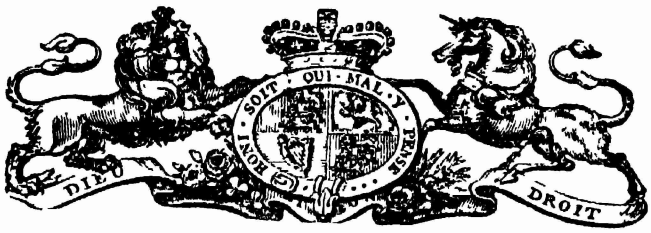
Extract from MR. MITCHELL'S *Abstract No.* 44.

PARA. 2. "The Siberian Telegraph line is now completed. A double wire extends from Sretensk on the Shilka, a little way below Nerchinsk to Khabarovka at the junction of the Oussouri with the Amour. The line runs along the left banks of the Shilka and the Amour; the length is 1,340 miles. The work of stretching this line was begun on the 25th of August last, and was completed on the 8th of November. The line to Sretensk has been in operation since 1867. The Siberian Telegraph is thus connected with the Telegraph line in the Maritime Province running from Nicolaevsk up the Amour to Khabarovka; and thence up the Oussouri to Novgorod Harbour, in Peter the Great (Victoria) Bay.

The junction of this Telegraph system with the sea cables to Japan and China will be at Vladivostok near the terminus of the Oussouri line."

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

No. 10 of 1871.



The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 11, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 26th January 1871.

No. 478.—The Governor General in Council is pleased to direct the publication of the following advertisement in substitution of the one published under Notification No. 145, dated the 11th January 1870 :—

ADVERTISEMENT.

1. The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rhea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem, and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2. The demand for the fibre is now large, and, no doubt, might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3. The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost—all processes of manufacture and allowance for wear and tear included—of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of the plant to the place of manufacture to the completion of the manufacture of fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or

near the plantations, as the refuse is very useful as manure for continued cultivation.

4. To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5. Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6. Owing to the delay that has taken place in maturing the preliminary arrangements, the Government of India has decided that the competition will not be held until the 1st April 1872, thus affording a much longer time than was originally intended for the preparation of machines and their transport to the locality appointed for the competition. The Government Rhea Plantation at Saharunpore, in the North-Western Provinces, has been fixed as the place where the public competition will be held, and the Government of India will provide one or more small steam-engines to work the machines during the public competition.

7. All machinery, &c., intended for trial must be brought by the competitors at their own charge to the Saharunpore Rhea Plantation, and kept ready before the 1st April 1872, to be there worked under their own supervision, or under that of their representatives, for a sufficient length of time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8. Arrangements have now been completed for the supply of dried Rhea stems to intending competitors, both in this country and in Europe, to enable them to form a correct idea of the nature of the plant which their machinery will be required to deal with. Persons in Europe desirous to obtain small supplies of dried Rhea stems for the above purpose, should apply to the Secretary of State for India. Intending competitors in this country, desirous of obtaining supplies of the article, must submit applications to the Secretary to the Government of India in the Home Department, in the Form A hereto annexed, prior to the 1st of March 1871; and those who are desirous of testing their machinery on the fresh Rhea at the Government Rhea Plantation at Saharunpore during the year 1871, must submit their applications to the same authority, in the Form B hereto annexed, prior to the 1st April 1871. The former will have to pay the expenses that may be incurred in packing and despatching the stems. The latter will have to provide all labor and motive power necessary for, and to pay all expenses connected with, their experiments: the fibre turned out by their machines during such experiments to become the property of Government.

9. In order to enable the Government to arrange for the provision of a sufficient stock of fresh Rhea stems for the purposes of the formal competition in April 1872, it is necessary to ascertain beforehand the number of machines that are likely to take part in it; and intending competitors are therefore requested to submit, prior to the 1st May 1871, and in the Form C also hereto annexed, notices of intention to compete.

Form A.

APPLICATION FOR DRIED STEMS OF THE RHEA.

To the Secretary to the Government of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Quantity of dried stems applied for.	Locality to which it is desired that the stems be transmitted.	Name of nearest Railway Station to locality entered in preceding column.

On hearing from the Superintendent of the Government Rhea Plantation, Saharunpore, the amount of the expenses to be incurred in packing and despatching the quantity of stems above applied for, or such less quantity as may be allotted to me, as also the cost of carriage of such quantity to (*here insert the locality to which it is desired that the stems be forwarded*),

or to the nearest Railway Station, I promise to remit the total amount so required to the said Officer, and I acknowledge that the packing and transmission of such stems will be entirely at my risk.

(*Date*) (*Name in full*).
(*Place*)

Form B.

APPLICATION FOR PERMISSION TO MAKE PRELIMINARY EXPERIMENTS FOR TESTING MACHINERY AT THE GOVERNMENT RHEA PLANTATION, SAHARUNPORE.

To the Secretary to the Government of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Brief description of machinery proposed to be tested.	Date on which applicant, if permitted, proposes to commence testing his machinery.	Approximate amount of green stem which applicant expects will be necessary for testing the machinery.

I acknowledge that, if permission be granted to me to test the above-described machinery the Government Plantation, such permission will be subject to the following conditions :—

1*st*.—I am to provide all labor and motive power necessary for, and to pay all expenses connected with, testing my machinery.

2*nd*.—I am bound to conform to such rules in regard to time and place of conducting my experiments, hours of working, and the like, as the Superintendent of the Plantation may lay down for my guidance.

3*rd*.—I shall receive only such quantities of green stem, and at such time or times as, with reference to the other claims upon him, the Superintendent may find convenient to allot me.

4*th*.—All fibre, &c., turned out by my machines during these experiments, with stems furnished by Government, will be the property of Government.

(*Date*) (*Name in full*).
(*Place*)

Form C.

NOTICE OF MACHINERY INTENDED TO COMPETE FOR THE GOVERNMENT RHEA MACHINERY PRIZES AT THE TRIALS TO BE HELD AT SAHARUNPORE IN APRIL 1872 AND SUBSEQUENT MONTHS.

PARTIES INTENDING TO COMPETE.			Number of different kinds of machines which competitor desires to take part in the trials.	Brief description of each kind of machine.	Motive power required to work the machine.	Date by which the machines will be ready at Saharunpore for trial.
Name in full.	Profession or occupation.	Residence in full.				

In proposing to enter the above-noted machinery for the Saharunpore competitive trials, I do so under the full understanding that—

1*st*.—I shall be bound to conform to all rules and regulations in regard to all matters in any way connected with these trials that may be laid down by Government, or by the judges appointed by Government to preside over these, and that failing to do so, I shall forfeit all claim to any prize, reward, or recompense from Government, and entirely disqualify my machinery for the competition.

2*nd*.—All fibre, &c., turned out by my machinery during the trials, with stems furnished by Government, will be the property of Government.

(*Date*) (*Name in full*).
(*Place*)

ALLAN HUME,
Offg. Secy. to the Govt. of India.

The 4th March 1871.

No. 1247.—The under-mentioned gentlemen are appointed Assistants in the Geological Survey Department, with effect from the dates specified opposite their names:—

Dr. W. Waagen,—from 15th December 1870.

Mr. J. W. Alexander,—from 3rd January 1871.

The 7th March 1871.

No. 1263.—The services of Mr. J. H. B. Hallen, Staff Veterinary Surgeon, President of the Cattle Plague Commission, are placed temporarily at the disposal of the Military Department.

The 8th March 1871.

No. 1309.—In supersession of Notification No. 984, dated the 15th ultimo, the Governor General in Council is pleased to permit Mr. F. Tucker to resign the Civil Service from the 15th instant.

JUDICIAL.

The 6th March 1871.

No. 326.—Under the provisions of Section 6 of Act XXVI of 1870, the Governor General in Council is pleased to appoint the Sanitary Commissioner of Oudh to be *ex-officio* Inspector General of Prisons in that Province.

POLICE.

The 7th March 1871.

No. 119.—Mr. W. H. Pattisson, Superintendent of Police, 5th Grade, British Burmah, has reported his departure from India per Steam Ship *Mooltan*, which was left by the Pilot at Sea on the 4th January 1871.

No. 121.—The Governor General in Council has been pleased to sanction the following temporary promotions in the Police Department of British Burmah, with effect from the 28th December 1870:—

Mr. T. W. Wood, Assistant Superintendent of Police, Officiating Superintendent, 5th Grade, to officiate as Superintendent of Police, 4th Grade, *vice* Mr. W. H. Pattisson, absent on leave.

Mr. A. H. Hildebrand, Assistant Superintendent of Police, to officiate as Superintendent of Police, 5th Grade, *vice* Mr. Wood.

No. 123.—Consequent on the departure on furlough to Europe of Major O. L. Smith, District Superintendent of Police, 1st Grade, in Oudh, the Governor General in Council is pleased to sanction the following temporary promotions, with effect from the 28th January 1871:—

Major C. F. Sharpe, District Superintendent of Police, 2nd Grade, to officiate as District Superintendent of Police, 1st Grade.

Captain M. M. Proctor, Officiating District Superintendent of Police, 3rd Grade, to officiate as District Superintendent of Police, 2nd Grade.

Mr. T. C. Speedy, Officiating District Superintendent of Police, 4th Grade, to officiate as District Superintendent of Police, 3rd Grade.

Mr. A. H. T. Smith, Officiating District Superintendent of Police, 5th Grade, to officiate as District Superintendent of Police, 4th Grade.

The 10th March 1871.

No. 131.—*Appointment.*—Mr. D. Scott to continue to officiate temporarily as an Assistant Superintendent in the Police Department of British Burmah, with effect from the 11th January 1871.

E. C. BAYLEY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Fort William, the 10th March 1871.

No. 41*J.*—His Excellency the Viceroy and Governor General in Council is pleased to apply the provisions of Act XXVII of 1870 (an Act to amend the Indian Penal Code) to the Province of Mysore.

MILITARY.

The 10th March 1871.

No. 49*M.*—*Appointment.*—Ensign O'Moore Creagh, Officiating Wing Subaltern of the 25th Native Infantry, is appointed to officiate as Wing Subaltern in the Meywar Bheel Corps.

GENERAL.

The 10th March 1871.

No. 491 *G.*—*Appointments.*—Moung-tha-noh is appointed an Extra Assistant Commissioner of the 3rd Class, 5th Grade, in British Burmah, *vice* Moung-shwé-go, deceased, with effect from the date on which he assumed charge of his office.

No. 493*G.*—Lieutenant D. W. K. Barr, who is engaged on boundary duty in Central India, is appointed to officiate as 2nd Assistant to the Agent of the Governor General in Central India, *vice* Captain Ridgeway.

Major W. Kincaid, Deputy Bheel Agent, will conduct Lieutenant Barr's boundary work in addition to his own duties.

No. 502*G.*—Captain E. R. C. Bradford, 2nd in Command of the 1st Regiment of Central India Horse, and Officiating Political Agent at Jeypore, to be Political Agent for Baghelcund, but to continue to officiate as Political Agent at Jeypore, until further orders.

Captain G. R. Goodfellow, 1st Assistant to the Resident at Aden, and Acting Special Assistant to the Political Agent in Kattiawar, to officiate as Political Agent for Baghelcund, until further orders.

C. U. AITCHISON,

Secretary to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.

Fort William, the 6th March 1871.

No. 1365.—Mr. D. R. Onslow, B. A., Personal Assistant to the Financial Member of the Governor General's Council, availed himself, on the afternoon of the 14th ultimo, of the leave on private affairs granted to him on the 18th January 1871.

Mr. A. Anthony, Officiating Deputy Accountant General, North-Western Provinces, is appointed to officiate in the 3rd Class of the Financial Department, and Mr. J. Taylor, Assistant to the Accountant General, Bengal, in the 4th Class.

The 9th March 1871.

No. 1448.—Mr. F. Lushington made over charge of the office of Accountant General, Madras, to Mr. R. W. Lodwick on the afternoon of the 25th ultimo.

The 10th

No. 1165.—The following Comparative Statements of the Receipts and Disbursements of the Home Treasury of the December 1870 respectively, for the year 1870-71, and of the Estimate for 1871-72, with the original Estimate for 1870-71,

A Comparison of the Estimated and Actual Receipts and Disbursements

	1869-
	Original Estimate of December 1868.
	£
RECEIPTS	14,567,000
DISBURSEMENTS ...	14,384,956

INDIA OFFICE,
10th December 1870.

RECEIPTS.	1869-70. Original Estimate of December 1868.	1869-70. Account.	INCREASE.	DECREASE.
PART I.	£	£	£	£
DEBT INCURRED.				
India 4 per cent. Stock: Sale proceeds	2,000,000	4,039,412	2,039,412	...
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.				
Bills of Exchange on India	8,400,000	6,980,122	...	1,419,878
From Her Majesty's Treasury and other Public Departments, in repayment of advances in India on account of Emigration of Coolies, Madras Troops employed at Labuan, Chelsea Out-Pensioners paid in India, and Supplies to Her Majesty's Ships on the East India Station	97,000	116,507	19,507	...
Ditto, in part repayment of disbursements in India on account of the Abyssinian Expedition	2,000,000	1,354,124	...	645,876
Receipts from the Agents of the Madras Medical Fund	...	180	180	...
Miscellaneous	10,000	96,458	86,458	...
INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES: Estimate. Account.				
Receipts £4,093,000 £4,783,554				
Withdrawals 2,161,000 2,897,278				
Net Receipts ...	1,932,000	1,886,276	...	45,721
ABYSSINIAN EXPEDITION.	12,439,000	10,433,667		
From Her Majesty's Treasury, in repayment of disbursements in England on account of the above Expedition	...	46,743	46,743	...
PART II.				
TELEGRAPH: Indo-European Telegraph	24,000	44,110	20,110	...
MISCELLANEOUS: Interest realized from Investment of Cash Balance, &c. ..	28,000	39,322	11,322	...
From Her Majesty's Treasury: Proportion of Rent of Telegraph Cable between Malta and Alexandria due to the Indian Government	...	10,092	10,092	...
Subscriptions to the Indian Military Funds, the Bengal and Bombay Medical Funds, and the Indian Navy Fund	74,000	78,771	4,771	...
ARMY:				
From the War Office, on account of Charges connected with the regular Annual Clothing of Troops in the Bombay Presidency, from 1st April 1859 to 31st March 1862	...	4,864	4,864	...
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment, proceeds of Sales of unserviceable Stores, &c.	2,000	17,255	15,255	...
India Overland Troop Transport Service	...	63	63	...
East Indian Railway Company: in repayment of excess of Working Expenses over Traffic Receipts of the Jubbulpore Line, in the half-year ended 30th June 1869	...	10,244	10,244	
	128,000	204,721		
TOTAL ...	£14,567,000	£14,724,543		

March 1871.

Government of India, of the Actual for 1869-70, with the original Estimate for that year, of the Estimates of January and are published for general information:—

of the Home Treasury of the Government of India for the Year 1869-70.

70.		
Account.	INCREASE.	DECREASE.
£	£	£
14,724,543	157,543	...
14,858,041	473,085	...

T. L. SECCOMBE,
Financial Secretary.

EXPLANATIONS OF INCREASE OR DECREASE.

Consequent on the reduction in the amount of Bills drawn on India, and the receipts on account of the Abyssinian Expedition falling short of the Estimate.

Reduced at the request of the Government of India.

The sum of 96,458*l.* includes 68,469*l.* advanced to Captain Willoughby, Agent at Alexandria, and included in the accounts for the years 1867-68 and 1868-69, among payments affecting the "Remittance Account between England and India." Captain Willoughby's accounts were however returned from Bombay to this country for adjustment; the amount is consequently shown as a Receipt, the Expenditure being brought to account under several heads of Disbursement.

The Estimate was framed in communication with the Railway Companies.

Included in the Estimate in the sum of 2,000,000*l.*, shown above.

In the Estimate, the anticipated net Receipt on this account was shown, the earnings due to Turkey being deducted from the gross Receipts. No payment was made to Turkey on this account in the year, and the gross Receipt is consequently shown in the account.

The Estimate was too low; but the apparent increase mainly arises from certain receipts and payments, which balance each other, and were omitted in the Estimate, being now included on both sides of the Account.

This Receipt could not have been anticipated.

DISBURSEMENTS	1869-70 Original Estimate of December 1868	1869-70 Account	INCREASE	DECREASE
	£	£	£	£
PART I				
DEBT DISCHARGED				
East India Bonds paid off ...	1,200	1,300	100	
Loan on Security of East India Bond repaid	500,000	500,000		
	501,200	501,300		
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA				
Advances on account of the several Civil and other Provident Funds ..	618,000	186,332		431,668
Indian Civil Service Annuity Funds Annuities payable in England	240,000	209,411		30,589*
Her Majesty's Postmaster General on account of Postage collected in India	38,000	44,407	6,407	
Family Remittances, Remittances by Administrators General, &c	517,000	671,239	154,239	†
Prize Money ..	108,000	13,032		94,968‡
Compensation awarded to Officers by Bonus Committees ..		3,478	3,478	
	1,521,000	1,127,899		
ABYSSINIAN EXPEDITION				
Disbursements in England on account of the above Expedition		46,442	46,442	
Expenses of Witnesses attending the Parliamentary Committee on the above Expedition		301	301	
		46,743		
PART II				
CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON				
STAMPS Stores for India	23,925	12,562		11,363
MINT Stores for India	12,084	13,015	931	
POST OFFICE				
Amount payable under the Postal Arrangement with the Lords of Her Majesty's Treasury	55,000	29,300		25,700
Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad	4,800	4,800		
Stores for India	5,154	4,449		705
TELEGRAPH				
Indo European Telegraph	8,000	73,161	65,161	
Telegraph Lines in India Stores for India	108,184	5,038		103,146§
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS				
His Highness Maharajah Dulcep Sing	19,336	19,336		
	236,483	161,661		
CHARGES ON THE REVENUE OF INDIA				
ADMINISTRATION AND PUBLIC DEPARTMENTS Home Establishments, &c	191,000	202,179	11,179	
MARINE CHARGES				
Pensions and Retired Allowances	50,000	52,240	2,240	
Furlough and Absentee Allowances	2,000	2,753	753	..
Commutation of Pensions of Officers of the late Indian Navy		5,925	5,925	
On account of Contracts for construction of two Ironclad Monitors for Bombay	180,000	136,691		43,309
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas ..		51,521	51,521	
Stores for India	177,837	109,980		67,857
STATIONERY AND PRINTING.				
Stores for India	49,348	113,627	64,279	
Other Payments	4,200	8,214	4,014	
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES				
Mission to the Court of Persia	12,000	21,000	9,000	
Her Majesty's Establishments in China	23,000			23,000
MISCELLANEOUS				
Civil Stores for India	7,420	40,555	33,135	
Other Payments	108,027	121,286	13,259	§
SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES	234,000	739,763	505,763	†
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	99,000	157,918	58,918	‡
ARMY				
Effective				
The Imperial Government, for Troops serving in India (including Clothing for Depôts of British Regiments serving in India)	720,000	725,232	5,232	..
Furlough Allowances	238,000	402,885	164,885	..
Passage of Officers and Troops ...	74,000	53,465		20,535
India Overland Troop Transport Service	230,900	224,730		6,170
Purchase of Horses	3,000	3,265	265	
Miscellaneous	32,000	23,024		8,976
Stores for India	820,161	878,491	58,330	
Non-Effective				
The Imperial Government, on account of Retired Pay &c of Troops serving or having served in India (Act 25 & 26 Vict., cap 27)	217,000	217,000		...
Retired Pay, including Colonels Allowances	744,000	759,867	15,867	...
Lord Clive's Fund—Pensions	123,108	204,389	81,281	
Lord Clive's Fund—Payments to Representatives of Lord Clive	1,892	1,892		
Gratuities, equal to the value of their Commissions granted to Officers of the late Indian Regiments on their retirement from the service		6,750	6,750	..
PUBLIC WORKS ORDINARY				
Stores for India	162,160	236,399	74,239	
Other Payments	8,000	619		7,381
INTEREST ON DEBT				
Interest on Loans contracted in England ..	1,469,250	1,516,378	47,128	
Dividends on the Indian Transfer Loan	63,000	62,658		342
DIVIDENDS TO PROPRIETORS OF EAST INDIA STOCK	629,970	629,970		..
	6,674,273	7,710,666		
GUARANTEED INTEREST ON THE CAPITAL OF RAILWAY AND OTHER COMPANIES	4,140,000	4,138,150		1,850
PUBLIC WORKS EXTRAORDINARY				
East India Irrigation and Canal Company, for surrender of the Orissa Undertaking	1,055,000	1,043,698		11,302
Punjab Northern (State) Railway ..	257,000	77,068	..	179,932*
Soane Canal Works ..	...	48,711	48,711	†
Survey for Railway from Carwar ..		1,645	1,645	
Calcutta and South-Eastern Railway Company	...	500	500	
	1,312,000	1,171,622		
TOTAL	£14,384,956	14,858,041		

EXPLANATIONS OF INCREASE OR DECREASE.

This amount fell due in 1868-69, but was not claimed until 1869-70.

The Estimate included the payments to be made on account of the Bengal, Madras and Bombay Military Funds, the Bengal and Bombay Medical Funds, and Indian Navy Fund, but the payments on account of these Funds are now included as a charge on the Revenue of India, under Superannuations, Retired and Compassionate Allowances, below.
* Owing to the rate of exchange between India and England, inducing annuitants to draw their annuities in India.
† These remittances are subject to considerable fluctuations.
‡ The Estimate was too high.

This principally consists of disbursements by Captain Willoughby at Alexandria, which it was anticipated would have been brought to account in India.

The demand was less than had been anticipated.

Not paid until the year 1870-71.

The increase is principally on account of the second Persian Gulf Cable, and the Freight thereon, with additional expenditure caused by the wreck of the "Calcutta," engaged to convey part of the Cable; and the supply of Wire and Insulators for a third Line from Teheran to Bushire.
§ The Estimate was prepared on information received semi-officially from the Director General of Telegraphs, stating that Indents had been prepared and submitted to the Government of India, but the demand proved to be less than was anticipated.

The principal increases are:—Salaries, 5,038*l.*; Stores Department, Wages, &c., 1,894*l.*; Law Charges, 518*l.*; Management of Debt, 1,407*l.*; Postage of Despatches, 1,745*l.*

No Estimate can be formed of payments under this head.

The Estimate was too high.

This is a new charge.
Certain Indents for Coal and for Bombay annual supplies were not received until too late to be provided during the year. [1869.
A very large Indent was received with Financial letter from India, dated 8th July
The Estimate was too low. [31st March 1870.
Payments were made during this year on account of seven quarters, including that to
The payment on this account was not claimed during the year 1869-70, but will probably be paid in 1870-71.
Consequent on a claim preferred by the Bank of England for 12,548*l.* on account of Currency Notes, and a new requisition from the Government of Bombay, in
§ The items are given in the margin.* [January 1869, for Police Clothing.
† *Vide* Part I, item "Advances on account of the several Civil and other Provident Funds," for explanation of the cause of the greater part of the increase under this head; the balance arises principally from additional claims on the Funds.
‡ Increase mainly attributable to the New Furlough Regulations.

* MISCELLANEOUS.	1869-70. Estimate of Dec. 1868.	1869-70. Account.
	£	£
India Office; Removal, Furniture, &c. ...		3,760
Allowances and Expenses of Officers in this country studying various subjects,—Work of Defence, Ordnance, Telegraphy, &c. ...	12,000	7,227
Passage and Outfit	17,000	15,375
Examination Expenses and Allowances of Candidates for Civil Services, &c. ..	23,000	26,278
Red Sea and India Telegraph	18,027	18,027
Maintenance of Lunatics .. .	9,000	8,168
War Medals	5,000	3,606
Presents for the Duke of Edinburgh's Durbars, &c.	...	10,088
Sundries	24,000	29,757
TOTAL	108,027	121,286

Ditto, ditto, ditto.
The Estimate was too high.
The Estimate was framed in communication with the Director of Transports.

Decrease mainly owing to 6,612*l.*, payable in respect of this year for the Education of Artillery and Engineer Cadets, having been advanced in 1868-69.
Consequent on large Indents for Beer received in the Autumn of 1869, and increased payments for Cloth and Boots.

The Account includes arrears due to the War Office in 1868-69 for Pensions paid through District Staff Officers.

This increase was principally owing to very large Indents having been received during the year for Iron Girders, &c., for Barracks and Bridges.
The Estimate was on account of the Punjab Northern (State) Railway, now charged under Public Works Extraordinary.

The Increase arises as under, *viz.*:—

	£		£
One year's interest on	3,000	additional India Debentures	150
" "	100,000	" India 5 per cent. Stock	5,000
" "	100,000	" " 4 " "	4,000
Half year's "	1,900,000	" " 4 " "	38,000
			47,150
		Less—Interest saved on discharge of 1,300*l.* India Bonds ...	22
			£47,128

* The Estimate was based on information obtained from the Engineer of the Line prior to his departure for India, and the Railway has not been proceeded with so rapidly as was anticipated.
† The probable expenditure under this head was not known at the time of framing the Estimate.

A Comparison of the Original and Revised Estimate of the Receipts and Disbursements

	1870-
	Estimate of January 1870.
	£
RECEIPTS	14,188,400
DISBURSEMENTS	13,489,573

INDIA OFFICE,
31st *December* 1870.

RECEIPTS.	1870-71. Estimate of January 1870.	1870-71. Estimate of December 1870.	INCREASE.	DECREASE.
PART I.	£	£	£	£
DEBT INCURRED.				
India 4 per cent. Stock : Sale proceeds	2,000,000	2,010,606	10,606	...
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.				
Bills of Exchange on India	9,500,000	8,428,188	...	1,071,812
Bullion received from India : Sale proceeds	...	571,812	571,812	...
From Her Majesty's Treasury and other Public Departments, in repayment of advances in India on account of Emigration of Coolies, Madras Troops employed at Labuan, Chelsea Out-Pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c.	111,000	100,000	...	11,000
Ditto, in part repayment of Disbursements in India on account of the Abyssinian Expedition	100,000	134,000	34,000	...
Receipts from the Agents of the Madras Medical Fund (prior to 1st September 1870)	...	53	53	...
Miscellaneous	14,000	29,000	15,000	...
INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES :				
Estimate of January 1870. / Estimate of December 1870.				
Receipts ... ... £4,624,000 / £6,832,000				
Withdrawals ... ... 2,297,000 / 5,385,000				
Net Receipts ...	2,327,000	1,447,000	...	880,000
	12,052,000	10,710,053		
ABYSSINIAN EXPEDITION.				
From Her Majesty's Treasury in repayment of Disbursements in England on account of the above Expedition	...	759	759	...
PART II.				
TELEGRAPH : Indo-European Telegraph	27,100	28,400	1,300	...
MISCELLANEOUS :				
Interest realized from Investment of Cash Balance, &c. ...	28,000	52,000	24,000	...
From Her Majesty's Treasury : Proportion of Rent of Telegraph Cable between Malta and Alexandria, due to the Indian Government	2,000	1,600	...	400
Subscriptions to the Indian Military and Medical Funds, and the Indian Navy Fund (Madras Medical Fund from 1st September 1870) ...	77,000	78,700	1,700	...
ARMY :				
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment, proceeds of Sales of unserviceable Stores, &c.	2,300	18,000	15,700	...
Value of Ordnance Stores taken over by the Colonial Authorities, Straits Settlements, from the Madras Ordnance Department	...	31,000	31,000	...
	136,400	209,700		
TOTAL ...	£14,188,400	12,931,118		

of the Home Treasury of the Government of India for the Year 1870-71.

71. Estimate of December 1870.	INCREASE.	DECREASE.
£	£	£
12,931,118	..	1,257,282
13,868,523	378,950	...

T. L. SECCOMBE,
Financial Secretary.

EXPLANATIONS OF INCREASE OR DECREASE

Premium on issue of 2,000,000*l.* Stock.

Subsequently to January 1870, the rate of exchange for Bills on India became unfavorable, and the sum realised has on that account been less than was estimated. The drawings have also been reduced, in consequence of Bullion having been sent home.

Owing to the small amount of Bills transmitted from India, in repayment of advances made there on account of Emigration of Coolies and supplies to Her Majesty's ships on the East India Station.

The Estimates are framed in communication with the Railway Companies

Principally owing to the Cash Balance having been larger than was estimated in January 1870.

This is not an increase, but arises from certain receipts and payments, which balance each other, and were omitted in the January Estimate, being included on both sides of the December Estimate.

This receipt was not anticipated in January 1870.

DISBURSEMENTS.	1870-71. Estimate of January 1870.	1870-71. Estimate of December 1870.	INCREASE.	DECREASE.
	£	£	£	£
PART I.				
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.				
Advances on account of the several Civil and other Provident Funds ...	664.000	140,275	...	523,725*
Indian Civil Service Annuity Funds: Annuities payable in England ...	201,000	195,000	...	6,000
Her Majesty's Post Master General, on account of Postage collected in India ...	44,000	44,000	...	.
Family Remittances, Remittances by Administrators General, &c. ...	572,000	656,000	84,000	..
Stores chargeable to Local, Port, and Foreign Funds, &c.	...	46,940	46,940	
Prize Money	12,000	3,600	..	8,400
	1,493,000	1,085,815		
ABYSSINIAN EXPEDITION.				
Disbursements in England on account of the above Expedition	...	129	129	...
Expenses of Witnesses attending the Parliamentary Committee on the above Expedition	...	630	630	...
		759		
PART II.				
CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON.				
STAMPS: Stores for India	20,351	25,463	5,112	...
MINT: Stores for India	9,409	9,409	...	...
POST OFFICE:				
Amount payable under the Postal Arrangement with the Lords of Her Majesty's Treasury	55,000	132,000	77,000	...
Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad ...	4,800	4,800	...	...
Stores for India	4,897	4,897	...	...
TELEGRAPH:				
Indo-European Telegraph	31,300	51,000	19,700	..
Telegraph Lines in India: Stores for India	183,600	111,500	...	72,100
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:				
His Highness Maharajah Duleep Sing	19,336	19,336	...	...
	328,693	358,495		
CHARGES ON THE REVENUE OF INDIA.				
ADMINISTRATION AND PUBLIC DEPARTMENTS: Home Establishments, &c. ...	202,400	207,400	5,000	...
MARINE CHARGES:				
Pensions and Retired Allowances	51,000	51,000	...	...
Furlough and Absentee Allowances ...	3,000	2,500	..	500
Commutation of Pensions of Officers of the late Indian Navy ...	...	2,496	2,496	...
On account of Contracts for construction of two Ironclad Monitors for Bombay	66,000	84,000	18,000	...
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas	70,000	70,000	...	...
Stores for India	117,924	101,814	...	16,110
STATIONERY AND PRINTING:				
Stores for India	75,625	75,625	...	...
Other Payments	8,000	8,000	...	...
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:				
Mission to the Court of Persia	12,000	12,000	.	...
Her Majesty's Establishments in China ...	23,000	45,000	22,000	...
Special Mission of Major General Goldsmid, C.B., to Persia ...	...	3,000	3,000	...
MISCELLANEOUS:				
Civil Stores for India	20,125	25,127	5,002	...
Other Payments	123,027	207,000	83,973	...
SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES ...	236,000	780,000	544,000	...
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	165,000	165,000	...	...
ARMY:				
Effective:				
Home Charges of Her Majesty's Regiments serving in India ...	660,000	660,000	...	...
Furlough Allowances of Officers of the Indian Service ...	384,000	458,000	74,000	...
Passage of Officers and Troops	77,000	90,000	13,000	...
India Overland Troop Transport Service	220,000	272,000	52,000	...
Purchase of Horses	800	800	...	..
Miscellaneous	29,000	25,000	...	4,000
Stores for India	785,041	981,319	196,278	...
Non-Effective:				
The Imperial Government on account of Retired Pay, &c., of Troops serving or having served in India	213,500	213,500	..	...
Retired Pay of Officers of the Indian Service, including Colonels' Allowances	750,000	754,000	4,000	..
Lord Clive's Fund—Pensions	128,156	129,000	844	...
Lord Clive's Fund—Payments to representatives of Lord Clive ...	1,844	1,844	...	...
Charge to India for cost of absorption of Supernumerary Ensigncies in British Regiments	...	47,400	47,400	...
Gratuities, equal to the value of their Commissions, granted to Officers of the late Indian Regiments on their retirement from the Service ...	6,000	16,600	10,600	...
PUBLIC WORKS ORDINARY:				
Stores for India	294,400	139,200	...	155,200
Other Payments	650	650	...	
INTEREST ON DEBT:				
Interest on Loans contracted in England	1,613,868	1,659,868	46,000	..
Dividends on the Indian Transfer Loan	63,000	59,686	...	3,314
DIVIDENDS TO PROPRIETORS OF EAST INDIA STOCK	629,970	629,970	...	..
	7,030,330	7,978,709		
GUARANTEED INTEREST ON THE CAPITAL OF RAILWAY AND OTHER COMPANIES	4,363,000	4,370,000	7,000	
PUBLIC WORKS EXTRAORDINARY:				
Punjab Northern (State) Railway	264,000	62,500	..	201,500
Soane Canal Works	...	1,268	1,268	...
Calcutta and South-Eastern Railway Company.—Expenses incurred by the Liquidators	...	517	517	...
Calcutta and South-Eastern Railway Debentures, falling due 1st January 1871	10,550	10,550	...	...
	274,550	74,835		
TOTAL ..	£13,489,573	13,868,523		

EXPLANATIONS OF INCREASE OR DECREASE.

* This decrease arises from transfer of payments on account of the Indian Military and Medical Funds, and the Indian Navy Fund (Madras Medical Fund from 1st September 1870) to Charges on the Revenue of India, item "Superannuation, Retired and Compassionate Allowances."
Owing to some annuitants having elected to draw their annuities in India instead of in England.

These remittances are subject to considerable fluctuations.
In the January Estimate this item was included under Public Works Ordinary.

Owing to increased demands for water-marked paper.

Of this increase, 25,700*l.* is a sum which remained unpaid for the year 1869-70, and 51,992*l.* is an additional sum payable to the Peninsular and Oriental Steam Navigation Company for subsidy, for the years 1868-69 and 1869-70, which had not been anticipated in the Estimate furnished to the India Office by the General Post Office.

The increase principally occurs in payments to Turkey and Persia, on account of their share of earnings, a portion of which was included in the Estimate for 1869-70, but not paid in that year.
In the Public Works letter from India, dated 3rd August 1870, No. 112, it was stated that the intention of forwarding a further indent for Telegraph Stores had been given up for the present, in order to restrict expenditure.

The increase occurs in Law Charges and the Charges of the Store Department.

The increase in the present Estimate is owing to the amount of the payments made in 1869-70 having been less than was anticipated.

Owing to diminished indents.

The Revised Estimate includes the charge for 1869-70, which was not paid in that year.
This expenditure was not anticipated in January 1870.

The difference is for the purchase of quinine for resale, requested by the Indian Government since the former Estimate was prepared.
The items are given in the margin.†
Vide Part I, item "Advances on account of the several Civil and other Provident Funds," for explanation of the cause of the greater part of this increase. The Fund pensions exceed the January Estimate.

	1870-71.	
	Estimate of January 1870.	Estimate of December 1870.
† MISCELLANEOUS	£	£
Passage and Outfit	17,000	11,000
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service, the Telegraph and Forestry Departments, &c.	28,700	25,400
Allowances and Expenses of Officers in this Country studying various Subjects,—Ordnance, Musketry, Army Signalling, Railway Administration, &c. .	9,000	5,000
War Medals .. .	12,000	7,000
India Lunatic Asylum and Civil Engineering College: Purchase, adaptation, and furnishing (not decided on in January 1870).	.	103,500
Maintenance of Lunatics	8,000	10,000
Red Sea and India Telegraph	18,027	18,027
Sundries	29,700	27,073
TOTAL	123,027	207,000

Increase attributable to the New Furlough Regulations.
The Revised Estimate includes an arrear of Admiralty Claims.
These Estimates have been framed in communication with the Director of Transports.

Decrease consequent on no Assistant Surgeons being required at present.
Increase mainly owing to the recent decision to supply additional breech-loading Arms and Ammunition to the Troops in India; but partly to certain receipts and payments which balance each other, and were omitted in the January Estimate, being included on both sides of the December Estimate.

Consequent on reduction in the British Forces.

The January Estimate was made on insufficient data.

Owing to diminished demands, and transfer to Part I, in the December Estimate, of 46,940*l* chargeable to Local, Port, and Foreign Funds, &c.

The amount of India 4 per cent. Stock sold in 1869-70 was greater than was anticipated in January 1870.
Owing to transfers of Stock to the Books in India.

Consequent on the receipts on account of Capital in 1869-70 having exceeded the amount anticipated in January 1870.

Owing to the non-receipt of Indents.

A Comparison of the Estimated Receipts and Disbursements of the Home

	1870-71. Estimate of January 1870.
	£
RECEIPTS	14,188,400
DISBURSEMENTS ...	13,489,573

INDIA OFFICE,
31st *December* 1870.

RECEIP	1870-71. Estimate of January 1870.	1871-72. Estimate of December 1870.	INCREASE.	DECREASE.
PART I.	£	£	£	£
DEBT INCURRED.				
India 4 per cent. Stock: Sale proceeds	2,000,000	2,500,000	500,000	...
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.				
Bills of Exchange on India	9,500,000	9,000,000	...	500,000
From Her Majesty's Treasury and other Public Departments, in repayment of advances in India on account of Emigration of Coolies, Madras Troops employed at Labuan, Chelsea Out-Pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c.	111,000	60,000	...	51,000
Ditto, in part repayment of Disbursements in India on account of the Abyssinian Expedition	100,000	5,000	...	95,000
Miscellaneous	14,000	14,000	...	...
INDIAN RAILWAY AND OTHER GUARANTEED COMPANIES.				
1870-71. Estimate of Jan 1870. / 1871-72. Estimate of Dec. 1870.				
Receipts ... ... £4,624,000 / £4,672,000				
Withdrawals ... 2,297,000 / 1,985,000				
Net Receipts	2,327,000	2,687,000	360,000	...
	12,052,000	11,766,000		
PART II.				
TELEGRAPH: Indo-European Telegraph ...	27,100	30,000	2,900	...
MISCELLANEOUS:				
Interest realized from Investment of Cash Balance, &c. ...	28,000	30,000	2,000	...
From Her Majesty's Treasury: Proportion of Rent of Telegraph Cable between Malta and Alexandria due to the Indian Government ...	2,000	2,000	...	...
Subscriptions to the Indian Military and Medical Funds, and the Indian Navy Fund.	77,000	78,000	1,000	...
Civil Engineering College. Fees from Students	...	9,000	9,000	...
Army: Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment, proceeds of Sales of unserviceable Stores, &c.	2,300	14,000	11,700	
	136,400	163,000		
TOTAL ...	£14,188,400	£14,429,000		

Treasury of the Government of India for the Years 1870-71 *and* 1871-72.

1871-72 Estimate of December 1870	INCREASE	DECREASE.
£	£	£
14,429,000	240,600	
14,313,979	321,406	

T. L. SECCOMBE,
Financial Secretary.

EXPLANATIONS OF INCREASE OR DECREASE

The amount of Bills recently transmitted from India, in repayment of advances made there on account of Emigration of Coolies and supplies to Her Majesty's ships on the East India Station, has fallen off very considerably

The Estimates are framed in communication with the Railway Companies

A new item of receipt

This is not an increase, but arises from certain receipts and payments, which balance each other, and were omitted in the Estimate for 1870-71, being included on both sides of that for 1871-72.

DISBURSEMENTS.	1870-71. Estimate January 1870.	1871-72. Estimate of December 1870.	INCREASE.	DECREASE.
	£	£	£	£
PART I.				
DEBT DISCHARGED.				
India 5 per cent. Debentures, due 16th August 1871	...	5,000	5,000	...
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.				
Advances on account of the several Civil and other Provident Funds	664,000	120,000	...	544,000
Indian Civil Service Annuity Funds: Annuities payable in England	201,000	192,000	...	9,000
Her Majesty's Postmaster General, on account of Postage collected in India	44,000	45,000	1,000	...
Family Remittances, Remittances by Administrators General, &c.	584,000	640,000	56,000	...
Stores for Hyderabad Railway	...	123,350	123,350	
Stores chargeable to Port Trust Funds, Bombay; and against income derived from Roorkee Workshops	...	45,000	45,000	...
	1,493,000	1,165,350		
PART II.				
CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON.				
STAMPS: Stores for India	20,351	19,640		711
MINT: Stores for India	9,409	12,360	2,951	...
POST OFFICE:				
Amount payable under the Postal Arrangement with the Lords of Her Majesty's Treasury	55,000	100,000	45,000	...
Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad	4,800	4,800	...	...
Stores for India	4,897	3,680	...	1,217
TELEGRAPH:				
Indo-European Telegraph	31,300	38,000	6,700	...
Telegraph Lines in India: Stores for India	183,600	126,000		57,600
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:				
His Highness Maharajah Duleep Sing	19,336	19,336	...	...
	328,693	323,816		
CHARGES ON THE REVENUE OF INDIA.				
ADMINISTRATION AND PUBLIC DEPARTMENTS: Home Establishments, &c.	202,400	207,400	5,000	..
MARINE CHARGES:				
Pensions and Retired Allowances	51,000	50,000	...	1,000
Furlough and Absentee Allowances	3,000	2,500	...	500
On account of Contracts for construction of two Iron clad Monitors for Bombay	66,000	...		66,000
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas	70,000	70,000	...	...
Stores for India	117,924	168,190	50,266	...
STATIONERY AND PRINTING:				
Stores for India	75,625	86,670	11,045	..
Other Payments	8,000	8,000	..	...
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:				
Mission to the Court of Persia	12,000	12,000	...	...
Her Majesty's Establishments in China	23,000	23,000		...
Special Mission of Major General Goldsmid, C. B., to Persia	...	2,000	2,000	...
MISCELLANEOUS:				
Civil Stores for India	20,125	21,290	1,165	...
Other Payments	123,027	140,000	16,973	...
SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES	236,000	797,000	561,000	...
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	165,000	165,000		...
ARMY.				
Effective:				
Home Charges of Her Majesty's Regiments serving in India	660,000	698,000	38,000	...
Furlough Allowances of Officers of the Indian Service	384,000	450,000	66,000	...
Passage of Officers and Troops	77,000	93,500	16,500	...
India Overland Troop Transport Service	220,000	320,000	100,000	...
Purchase of Horses	800	...	...	800
Miscellaneous	29,000	19,000		10,000
Stores for India	785,041	824,720	39,679	...
Non-Effective:				
The Imperial Government on account of Retired Pay, &c., of Troops serving or having served in India	213,500	224,000	10,500	...
Retired Pay of Officers of the Indian Service, including Colonels' Allowances	750,000	750,000	..	..
Lord Clive's Fund—Pensions, &c.	130,000	129,800	...	200
Charge to India for cost of absorption of Supernumerary Ensigncies in British Regiments	...	48,000	48,000	...
Gratuities, equal to the value of their Commissions, granted to Officers of the late Indian Regiments on their retirement from the Service	6,000	17,000	11,000	...
PUBLIC WORKS ORDINARY:				
Stores for India	294,400	72,980	...	221,420
Other Payments	650	550	..	100
INTEREST ON DEBT:				
Interest on Loans contracted in England	1,613,868	1,739,743	125,875	
Dividends on the Indian Transfer Loan	63,000	60,000		3,000
DIVIDENDS TO PROPRIETORS OF EAST INDIA STOCK	629,970	629,970	...	...
	7,030,330	7,830,313		
GUARANTEED INTEREST ON THE CAPITAL OF RAILWAY AND OTHER COMPANIES	4,363,000	4,600,000	237,000	...
PUBLIC WORKS EXTRAORDINARY:				
Punjab Northern (State) Railway	264,000	157,500		106,500
State Railways in the North-Western Provinces	...	232,000	232,000	
Calcutta and South-Eastern Railway Debentures falling due 1st January 1871	10,550	..	...	10,550
	274,550	389,500		
TOTAL	£13,489,573	14,313,979		

EXPLANATIONS OF INCREASE OR DECREASE.

* The payments on account of the Indian Military and Medical Funds and the Indian Navy Fund are now included as charges on the Revenue of India under "Superannuation, Retired and Compassionate Allowances."
Owing to some annuitants having elected to draw their annuities in India instead of in England.

These Remittances have recently increased, but may probably again fall off in consequence of the reduction in the rate of exchange for 1871-72.
A new head of expenditure.

Expenditure on similar account was included under Public Works Ordinary in the Estimate for 1870-71.

Larger demands from the Calcutta Mint are expected in 1871-72.

Under the new arrangement made by the Postmaster General, the annual charge to India is estimated at 80,000*l.*; but in 1871-72 an arrear of 20,000*l.* will be payable.

Smaller demands from India are expected.

No information has been received from India as to the requirements of 1871-72; and as large supplies were obtained in 1870-71, it is believed that the expenditure in 1871-72 may be safely estimated at 126,000*l.*

The increase occurs in Salaries, Charges of the Store Department, Law Charges, and Management of Debt.

It is expected that all payments on this account will be made in 1870-71.

No information has been received from India as to 1871-72, and the Estimate is therefore based on an average of the expenditure in the last three years, having due regard to exceptional items.
To meet heavy demands for Stationery for Bengal.

This expenditure was not anticipated in January 1870

The items are given in the margin.†
Vide Part I, item "Advances on account of the several Civil and other Provident Funds," for explanation of the cause of the greater part of this increase. The claims on the Funds have increased.

† MISCELLANEOUS.	1870-71. Estimate of January 1870	1871-72. Estimate of December 1870
	£	£
Passage and Outfit	17,000	11,000
Examination Expenses and Allowances of Candidates for the Covenanted Civil service, the Telegraph and Forestry Departments, &c.	28,700	25,400
Allowances and Expenses of Officers in this country studying various subjects,—Ordnance Musketry, Army Signalling, Railway Administration, &c. ...	9,000	7,000
War Medals	12,000	4,000
Civil Engineering College:		
On account of Building and Furniture ..	...	28,000
College Expenses and Establishment .	...	13,000
Maintenance of Lunatics (Lunatic Asylum in 1871-72) . . .	8,000	8,000
Red Sea and India Telegraph	18,027	18,027
Sundries	29,700	[illegible]
TOTAL .	123,027	140,000

Attributable to the New Furlough Regulations.
Additional charge for passing through the Suez Canal.
Although this Estimate for 1871-72 exceeds that for 1870-71 by 100,000*l.*, the estimated expenditure in England and India together for 1871-72 exceeds that for 1870-71 by only 31,000*l.*
It is not expected that any Assistant Surgeons will be sent out to India in 1871-72.
Partly owing to certain receipts and payments, which balance each other, and were omitted in the Estimate for 1870-71, being included on both sides of that for 1871-72.

Consequent on reduction in the British Forces.

The Estimate for 1870-71 was made on insufficient data.

The expenditure in 1870-71 will be much below the Estimate, and the Estimates received from India for 1871-72 justify this reduction.

Consequent on issue of additional India 4 per cent. Stock.
Owing to transfers of Stock to the Books in India.

Consequent on anticipated additional receipts on account of Capital.

The supplies have not been made so speedily as was expected in January 1870, and the expenditure in 1870-71 will probably not exceed 62,500*l.*
77,500*l.* is the estimated probable expenditure in 1871-72.
‡ This is a new head of expenditure.

LEAVE AND ALLOWANCES.

The 9th March 1871.

No. 1337.—The following Resolution is published for general information :—

No. 2197.

Fort William, the 24th April 1868.

Read the following documents :—

Extract from Proceedings in the Public Works Department, No. 509E, dated 23rd March 1866, forwarding an application from the Government of Bombay that Engineers employed under Municipal Committees which manage Local Funds in the Bombay Presidency may be graded with the Imperial Public Works Establishment, so as to be eligible for pension from the general revenues, while their pay will be disbursed from the Local Funds on the establishment of which they are employed.

An endorsement of the Home Department, No. 23, dated 4th June 1866, on a letter from the Government of Bombay, recommending that all Masters of Schools under the direct control of the Department of Education should have claims to pension from the general revenue, though they be paid from Local Funds.

An endorsement of the Home Department, No. 755, dated 30th May 1867, on a letter from the Chief Commissioner of Oude, forwarding a letter from the Director of Public Instruction in that Province, urging that if service as a Teacher in a school maintained from a Local Cess be not allowed to count towards pension, at least such Teacher may be allowed to reckon his previous service in a school, maintained from the general revenues in the event of his re-transfer to another school maintained from those revenues, so that the break caused by the intervening service in a Local Cess School may not operate to his prejudice.

Home Department's endorsement No. 2164, dated 11th July 1867, on a letter to the Government of Bombay, giving cover to a despatch from the Secretary of State for India, No. 29, dated 24th May 1867, authorising the introduction of a Bill into the Council of the Governor of Bombay for the levy of an anna cess on the land revenue in all districts where the population might agree to it as a voluntary contribution for educational and other purposes of local improvement.

Letter from the Government of Bombay, No. 3444, dated 7th October 1867, recommending, in the event of rejection of the proposition received with the Home Department's endorsement, dated 4th June 1866, that all Government servants of the Educational or any other Department who have been or may be permitted to take employment in offices paid from Local Funds under Government control may be subjected to a deduction of 3 or 4 per cent. from the pay which they receive wholly or in part from the Local Funds, and be permitted to count towards pension from the general revenue all time spent in such service, during which the proportional deduction that may be fixed is duly paid to Government by the Local Funds.

RESOLUTION.—The Governor General in Council observes that the questions referred by the Government of Bombay depend on the stability of the Local Funds of that Presidency, and the anna cess on the land revenue being the chief or most important source of income of those Funds, orders on the questions could not be passed before receipt of the Secretary of State's Despatch recognizing and assenting to the levy of the cess.

2. The rulings of the Home Authorities and the Government of India respecting the pensionary claims of persons employed under Municipalities or in Establishments maintained from Local Funds are stated in the accompanying memorandum. There is no objection under those rulings to the pensioning of persons in otherwise eligible grades who may be employed in Establishments controlled by Government and paid from Local Funds, provided that the pensions be paid from the same source from which those persons received their salaries.

3. This proviso makes it indispensable that the income of the Local Funds which incur this liability for pension should be derived from taxation like the cesses on land revenue, for education, roads, &c., or from other permanent sources, like those of the Bengal Amalgamated District Roads Fund, and not from charitable donations, or voluntary and revocable contributions like some of the contributions for schools, which are comprehended in Local Funds under a loose acceptation of the term.

4. In the same view it is indispensable that the Local Funds should, as to the sources of their income, be under the control of Government, although Municipal Committees may, as in the interior of the Bombay Presidency, be employed to administer the funds.

5. The eligibility for pension from the source from which salary is paid of persons employed on Establishments maintained from such Local Funds as fulfil these two conditions is recognized by the rulings in the accompanying memorandum, and it may be provided for in such a way as to facilitate transfers of persons from Establishments paid from Local Funds to those maintained from the general revenues, and *vice versâ*.

6. The Governor General in Council is accordingly pleased to rule—

I.—That persons employed in Establishments that are maintained from Local Funds, which fulfil the two indispensable conditions above stated, shall be eligible to pension under the Uncovenanted Service Pension Rules, on the understanding that when the service has been rendered wholly on those Establishments, the pension shall be charged to those Funds.

II.—That where a person has served partly in the Establishments appertaining to the Local Funds above described and partly in Establishments paid from the general revenue, the pension shall be charged to the Local Fund and to the General Revenue in the proportion of the total receipts of the applicant from those sources during the whole course of his service.

III.—That the pension or portion of pension which may be payable from a Local Fund under the two preceding rules shall be the first charge on the Fund, so that provision to meet it shall be reserved before other expenditure of the year is defrayed from the Fund.

IV.—That the pension, if payable partly from the general revenues, shall, during the course of the year, be disbursed wholly from those revenues, which will be recouped at the end of the year by the proper contribution from the Local Fund from the sum to be reserved for the purpose under Rule III.

V.—That where the strength and pay of an Establishment are fixed with the sanction of the Government of India, pension for service on such an Establishment shall be charged to the general revenues, although a portion of the cost be defrayed by a contribution from a Local Fund, unless a debit of a part of the pension to the Local Fund be ordered in regulating the Fund's contribution.

7. The Engineer Officers employed under Municipal Committees in the interior of the Bombay Presidency may be graded with the Imperial Public Works Department, on the understanding that their pay will be disbursed wholly from Local Funds, that their pensions will be adjusted under these rules, and that the income of the Local Funds will be secured by the levy of the anna cess, for which permission to legislate has been accorded by the Secretary of State.

The Governor General in Council is pleased to rule, that any service under Local Funds, which may, under the Resolution No. 2197, dated 24th April 1868, count towards pension, may also count towards leave under the Leave Rules for Uncovenanted Servants.

2. In cases of leave granted in conformity with this Resolution, the leave allowances shall be chargeable against the Local Fund from which the service is paid.

3. In the case of leave granted to an Officer who, after serving in any Local Fund Establishment under the circumstances stated in para. 1, has been transferred to an Establishment paid from the general revenues, the leave allowances will be charged against the Local Fund and the General Revenues, in the proportion of the salary disbursed from these sources respectively during the service qualifying for the leave.

MINT AND CURRENCY.

The 10th March 1871.

No. 1463.—Surgeon H. W. Graham is appointed to officiate as Deputy Assay Master of the Bombay Mint.

The services of Surgeon H. C. Kingstone, A. B., M. D., Officiating Deputy Assay Master of the Bombay Mint, are placed at the disposal of the Government of Bombay from the date on which he may be relieved by Dr. Graham.

R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 4th March 1871.

No. 212 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Colonel J. M. N. Walter, C. B., of the 12th Foot, to the Brigade Staff of the Army, temporarily, with the rank of Brigadier General, during the absence on sick leave to Europe of Brigadier General P. W. MacMahon, C. B., or until further orders.

No. 213 *of* 1871.—The services of Surgeon J. Jones, M. D., of the Medical Department, in joint medical charge of Simla, are placed at the disposal of the Government of the North-Western Provinces.

The 8th March 1871.

No. 214 *of* 1871.—The furlough to Europe on Medical Certificate granted to the under-mentioned Officers in G. G. O. No. 962, dated 14th September 1869, and No. 671, dated 1st July 1870, will, under instructions from the Right Hon'ble the Secretary of State for India, be held to have effect from the dates specified :—

Assistant Surgeon P. J. Heffernan, of the Medical Department,—from 31st July 1869.

Captain J. Gregory, of the Bengal Staff Corps, Deputy Commissioner, Bengal,—from 1st June 1870.

No. 215 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following appointments :—

PUNJAB FRONTIER FORCE,—*No.* 3 *Horse Light Field Battery.*

Lieutenant G. B. N. Martin, of the Royal Artillery, to officiate as Subaltern, during the absence on furlough to Europe of Lieutenant L. H. S. James, or until further orders.

HYDERABAD CONTINGENT,—1*st Cavalry.*

Captain H. Watson, Brigade Major, Hyderabad Contingent, and Officiating Commandant, 3rd Cavalry, to be Officiating Commandant during the absence on furlough of Lieutenant Colonel W. Murray, or until further orders.

No. 216 *of* 1871.—Major W. T. McGrigor, of the Bengal Staff Corps, Cantonment Magistrate, Benares, who was granted furlough to Europe for two years by G. G. O. No. 87 of the 27th January 1871, is permitted to embark at Calcutta instead of at Bombay as previously announced.

No. 217 *of* 1871.—The services of Surgeon Major G. B. Pemberton, M. D., of the Medical Department, in medical charge of the 16th (The Lucknow) Regiment of Native Infantry, are placed at the disposal of the Government of the North-Western Provinces.

No. 218 *of* 1871.—With reference to the Notification issued from the Foreign Department, No. 428 G, dated 3rd March 1871, the services of Surgeon G. C. Chesnaye, of the Medical Department, late Officiating Presidency Surgeon, Nepaul, are replaced at the disposal of His Excellency the Commander-in-Chief with effect from the 1st February 1871.

The 9th March 1871.

No. 219 *of* 1871.—The following paragraphs of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 33, dated 9th February 1871, are published for general information :—

PARA. 1.—The under-mentioned Officers and Warrant Officers have been permitted to return to their duty, *viz.* :—

Colonels G. G. Anderson; A. Taylor, C. B.; T. Rattray, C. S. I.; C. H. Brownlow, C. B., and H. Hopkinson.

Lieutenant Colonels J. F. Richardson, C. B.; C. W. Mills; J. R. Pughe; C. P. Hildebrand; E. H. Langmore; J. P. Sherriff; J. M. Cripps; A. Elderton; W. Howey; C. H. Hall; L. B. Jones; W. S. Oliphant, and F. S. Dunbar.

Majors Q. D. Parsons; P. Maxwell; W. C. B. Ryan, and W. H. Paget.

Captains A. D. Campbell; A. Lindsay; C. H. Luard; G. T. Halliday; A. R. Wilkinson; F. A. Bertie; A. M. Lang; H. C. Garden; E. H. C. Simpson; A. N. Phillips; C. K. McKinnon; F. D. Hawkins; W. F. Shaw; F. D. M. Brown; J. E. W. Harvey; A. Tulloch; W. Hamilton; E. Tierney; G. Atkins; F. S. Stanton; S. S. Sutherland; W. R. Tucker; C. McD. Skene, and R. H. Inglis.

Lieutenants H. C. Rowcroft; G. B. Stevens; G. A. L. A. Whitmore; F. J. Home; C. B. Horsburgh; G. D. A. Jackson; T. Shepherd; C. G. Cautley; R. J. Wimberley, and F. Knowles.

Surgeons D. Wright; A. M. Dallas; F. N. Macnamara, and G. Farrell.

Surgeon Majors A. Fleming and C. Johnson.

Surgeons C. J. Jackson and J. G. Reed.

Assistant Surgeon C. V. Oldham.

Veterinary Surgeon A. Turnbull.

Conductor A. Gibson.

Sub-Conductor A. Greer.

2. The under-mentioned Officers and Warrant Officer have been granted extensions of leave for the periods specified, *viz.* :—

Lieutenant Colonel D. Briggs	4 months.
„ H. A. W. Waterfield	6 „
Captain W. G. Chambers	6 „
„ A. H. J. C. Mackenzie	6 „
„ T. M. Sandys	2 „
„ W. B. Aislabie	6 „
„ F. K. Hawkins	3 „
„ W. F. Shaw	1 week.
„ F. E. Wiggins	6 months.
„ J. Roberts	6 „
Lieutenant F. W. Collis	6 „
„ W. J. Williamson	6 „
„ F. H. Alexander	6 „
Deputy Inspector General E. B. Thring	6 „
Surgeon Major J. Squire	6 „
Surgeon E. McKellar	6 „
Assistant Surgeon J. Reid	6 „
„ M. H. Lackersteen	2 „
Assistant Apothecary J. Holden	6 „

3. The under-mentioned Officers have been permitted to retire from the service from the dates specified, *viz.* :—

Lieutenant Colonel A. L. Busk from 29th July 1870.
Major G. Price from 29th April 1870.
Major G. J. Reeves from 19th January 1871.
Surgeon Major J. Williams from 23rd December 1870.
Lieutenant Colonel T. H. Wilson from 18th September 1870.
Surgeon Major J. S. Morrieson from 1st February 1871.
Captain T. H. T. Drake from 22nd August 1870.
Captain G. P. Cumming from 10th January 1871.

4. Any Cadre vacancy caused by the retirement of Captain Cumming will take effect from 5th January 1871.

5. The retirement of Lieutenant Colonel Bonamy, noted in paragraph 3* of my Despatch No. 239, dated 30th September 1870, is from 19th August 1870. Any Cadre vacancy will take effect from the date given in that paragraph.

* See G. G. O. No. 1039, dated 8th November 1870.

No. 220 *of* 1871.—Major A. W. Montagu, of the Bengal Staff Corps, Sub-Assistant Commissary General, 1st Class, is allowed leave of absence for thirty days, with effect from the 15th March 1871, or such subsequent date as he may avail himself of it, to visit Bombay preparatory to applying for furlough to Europe on Medical Certificate, under the Regulations of 1868.

No. 221 *of* 1871.—The following order issued by the Government of Bombay is confirmed :—

No. 146, *dated* 22*nd February* 1871.—Granting furlough to Europe (medical certificate) to the under-mentioned Officer :—

Captain Charles Allan Baylay, of the Bengal Staff Corps, Political Assistant, Serohi, Rajpootana Agency,—for two years, under the Regulations of 1868.

No. 222 *of* 1871.—The under-mentioned Officers have reported their return from England :—

Major T. T. Turton, of the Madras Staff Corps, 2nd in Command, 5th Infantry, Hyderabad Contingent,—date of arrival at Bombay, 11th February 1871.

Captain F. S. Stanton, of the Royal Engineers,—date of arrival at Bombay, 18th February 1871.

Lieutenant Colonel L. B. Jones, of the Bengal Staff Corps, Commandant, 3rd Punjab Cavalry, Punjab Frontier Force; Captains R. H. Inglis, of the late 43rd Regiment Native Infantry, and W. R. Tucker, of the Royal Engineers, Executive Engineer, Department of Public Works, Bengal; Lieutenant C. G. Cautley, of the General List, Cavalry, Assistant, Pay Department; Surgeon A. M. Dallas, of the Medical Department, Inspector General of Prisons, Punjab; and Assistant Surgeon C. F. Oldham, of the Medical Department,—date of arrival at Bombay, 24th February 1871.

No. 223 *of* 1871.—The following orders issued by the Resident at Hyderabad are confirmed :—

No. 30, *dated* 23*rd February* 1871—Confirming Regimental Order issued to the 2nd Infantry, Hyderabad Contingent, dated the 6th February 1871, directing Captain R. F. Doig, Officiating Adjutant, 2nd Infantry, to officiate as Second in Command, in addition to his other duties, during the period Major Smith may officiate as Commandant, or until further orders.

No. 36, *dated* 28*th February* 1871—Granting Lieutenant Colonel W. Murray, Commandant, 1st Cavalry, Hyderabad Contingent, 30 days' leave of absence from the 2nd March 1871, or from such date as he may avail himself of it, to visit Bombay, preparatory to applying for furlough to Europe on medical certificate.

No. 224 *of* 1871.—The under-mentioned Officers and Warrant Officer have reported their departure for Europe on the dates specified :—

Sub-Conductor T. Davies, of the Army Commissariat Department, G. G. O. No. 77 of 1871,—per *Jumna*, 12th January 1871, from Bombay.

Surgeon J. Duncan, M. D., of the Medical Department, G. G. O. No. 172 of 1871,—per *Columbian*, 1st March 1871.

Major (Brevet Lieutenant Colonel) T. E. Gordon, of the Bengal Staff Corps, G. G. O. No. 1146 of 1870,—per *Columbian*, 1st March 1871.

Surgeon Major G. H. Ray, M. D., of the Medical Department, G. G. O. No. 1167 of 1870,—per *Golconda*, 4th March 1871.

Colonel R. Maclagan, of the Royal Engineers, G. G. O. No. 97 of 1871,—4th March 1871, from Bombay.

No. 225 *of* 1871.—The under-mentioned Warrant Officers attached to Departments and Non-Commissioned Officers of the Unattached List are promoted as follow :—

To be Conductors.

Sub-Conductor B. D. Hayes, attached to the Barrack Department.

Sub-Conductor Archibald Litster, Head Clerk in the Office of the Chief Inspector of Musketry.

To be Sub-Conductors.

Sergeant James Rodgers, attached to the Army Clothing Agency.

Sergeant William Gransmore, attached to the Office of Deputy Adjutant General, Royal Artillery.

Sergeant James Moorhead, attached to the Quarter Master General's Office.

No. 226 *of* 1871.—The under-mentioned Officer of the Royal Engineers, placed under orders for duty in the Bengal Presidency, reported his arrival on the date specified :—

Lieutenant Edward Toler Wynne,—date of arrival at Bombay, 3rd November 1868.

The 10*th March* 1871.

No. 227 *of* 1871.—The following promotion is made, from the date specified, under the operation of G. G. O. No. 632 of the 4th August 1864, paragraph 69, subject to Her Majesty's approval :—

BREVET—*To be Colonel.*

Lieutenant Colonel Hugh Lowman Pester, Bengal Infantry,—8th March 1871.

No. 228 *of* 1871.—The under-mentioned Officer of the Staff Corps, having completed five years' service as substantive Lieutenant Colonel, is promoted to the rank of Colonel by Brevet, from the date specified, under the operation of the Royal Warrant dated 16th January 1861, Clause 2, subject to Her Majesty's approval :—

Lieutenant Colonel Chamberlen William Walker, Bombay Staff Corps,—10th March 1871.

No. 229 *of* 1871.—The under-mentioned Officers of the Bengal Staff Corps, having completed twelve years' service, are promoted to the rank of Captain, from the date specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval :—

Lieutenants James Ludlow Ferris, and Henry William John Senior,—4th March 1871.

No. 230 *of* 1871.—The under-mentioned Officers are permitted to proceed to Europe on furlough on private affairs :—

Lieutenant Colonel (Brevet Colonel) James Price Clarkson, of Infantry,—for one year, under the Regulations of 1868.

Lieutenant Colonel Ralph Young, of the Royal Engineers, Deputy Commissioner, Punjab,—for two years, under the Regulations of 1868, embarking at Bombay.

Major Henry Hamer Stansfeld, of the late 6th European Regiment,—for two years, under the Regulations of 1868.

Captain George Alexander Papendieck Arbuthnot, of the late 4th European Light Cavalry,—for two years, under the Regulations of 1868, embarking at Bombay.

Captain Clayton Turner Lane, of the Bengal Staff Corps, District Superintendent of Police, Berar,—for two years, under the Regulations of 1868, embarking at Bombay.

Captain Francis Monro Newbery, of the General List, Infantry, Assistant Commissioner, Fyzabad, Oudh,—for two years, under the Regulations of 1868, embarking at Bombay.

Captain John Lidstone Watts, of the Royal Engineers, Executive Engineer, Department of Public Works, and Assistant to the Chief Engineer, and Assistant Secretary to Government of Bengal, Public Works Department,—for eleven months, under the Regulations of 1868, embarking at Bombay.

Captain Charles Theophilus Metcalfe Higginson, of the General List, Cavalry,—for two years, under the Regulations of 1868, embarking at Bombay.

Surgeon Thomas Stick Veale, of the Medical Department, in medical charge, 30th (Punjab) Regiment of Native Infantry,—for two years, under the Regulations of 1868, embarking at Bombay.

Lieutenant Charles Edward Salkeld, of the Bengal Staff Corps, 2nd Squadron Subaltern, 2nd Bengal Cavalry,—for two years, under the Regulations of 1868, embarking at Bombay.

Assistant Surgeon George Henderson, M. D., of the Medical Department, Superintendent, Central Jail, Lahore,—for two years, under the Regulations of 1868.

Lieutenant Horace Howell, of the Bengal Staff Corps, Quarter Master, 1st Punjab Infantry, Punjab Frontier Force,—for two years, under the Regulations of 1868, embarking at Bombay.

No. 231 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following temporary appointment in the Department of the Military Secretariat of the Government of India :—

Captain D. J. Welsh, Commissary of Ordnance, Assistant to the Inspector General of Ordnance and Magazines, to officiate as 3rd Assistant Secretary, on the departure to Europe of Major H. H. Stansfeld, and during the absence on furlough of Captain O. R. Newmarch, or until further orders.

No. 232 *of* 1871.—His Excellency the Governor General of India has been pleased to appoint Lieutenant R. H. Grant, of the Royal Artillery, Officiating 3rd Class Commissary of Ordnance, to be an Aide-de-Camp on His Excellency's personal Staff.

No. 233 *of* 1871.—The services of Assistant Surgeon H. Griffith, of the Madras Medical Department, in medical charge, 32nd Regiment, Madras Native Infantry, are placed at the disposal of the Home Department.

No. 234 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following appointments :—

Quarter Master General's Department.

Captain E. F. Chapman, of the Royal Artillery, Officiating Deputy Assistant Quarter Master General, to be a Deputy Assistant Quarter Master General on the Establishment, *vice* Captain A. F. Mackay, who resigns his appointment at his own request.

Captain H. Collett, of the Bengal Staff Corps, Wing Officer, 21st (Punjab) Regiment of Native Infantry, to officiate as a Deputy Assistant Quarter Master General to complete the Establishment, *vice* Captain Chapman.

No. 235 *of* 1871.—ERRATUM.—In G. G. O. No. 87 of 1868, under the head alteration of rank for—

RANK.	NAMES.	TO RANK FROM	IN SUCCESSION TO
*	* *	*	* *
Apothecary ...	E. Tanney ...	18th June 1866 ...	Apothecary A. Glegg, pensioned
Ditto ...	A. D. Cooper ...	2nd July „	Ditto J. Hogan, ditto.
Ditto ..	D. T. Mills .	13th Aug. „ ..	Ditto T. Cullen, deceased.
*	* *	*	* *

Substitute—

RANK.	NAMES.	TO RANK FROM	IN SUCCESSION TO
*	* *	*	* *
Apothecary ...	A. D. Cooper ...	18th June 1866 ..	Apothecary A. Glegg, pensioned.
Ditto ...	D. T. Mills ...	2nd July „ .	Ditto J. Hogan, ditto.
Ditto ...	E Tanney ...	13th Aug. „ ...	Ditto T. Cullen, deceased.

Order Books to be corrected accordingly.

No. 236 *of* 1871.—The following promotions and alterations of rank are made, subject to Her Majesty's approval:—

Promotions.

CORPS.	RANK AND NAMES.	TO WHAT RANK PROMOTED.	FROM WHAT DATE	IN WHOSE ROOM.
General List, Cavalry.	Lieutenant Herbert Henry Paterson Cowper.	Captain	25th January 1871.	Captain M. Clarke, 19th Hussars, late 1st European Light Cavalry, permitted to retire in *London Gazette* of 24th January 1871.
General List, Infantry.	Lieutenant Henry Wylie ...	Ditto	13th December 1870.	Captain C. L. B. Constable, Staff Corps, Cadre of the the late 17th Native Infantry, deceased.
Ditto	Lieutenant H J Woodward, 104th Foot	Ditto .	5th January 1871.	Captain G. P. Cumming, Staff Corps, Cadre of the late 4th European Regiment, retired.

Alterations of Rank.

CORPS.	RANK AND NAMES	TO RANK FROM	IN WHOSE ROOM
General List, Infantry	Captain Charles Ryder Forster	22nd Aug 1870	Captain T. H. T. Drake, retired
	„ A. R. Badcock, Staff Corps	21st Sept. „	Captain T. H. Scott, Staff Corps, Cadre of the late 26th Native Infantry, whose services have been dispensed with.
	„ H. Bailey, 106th Foot	15th Oct. „	Captain F. W. Williams, deceased
	„ Alfred James Stead	16th „ „	Captain H. F. Bunbury, deceased.
	„ Frank Bird Morris ..	4th Dec. „	Captain (Major in Staff Corps) W. A. Garden, Cadre of the late 39th Native Infantry, promoted.

No. 237 *of* 1871.—Supernumerary Surgeons Sarkies Michael Shircore and James Fownes Norton Wise, M. D., are brought on the Establishment of Surgeons to fill existing vacancies.

No. 238 *of* 1871.—The following promotions are made in the under-mentioned Corps of the Native Army:—

39th (The Allygurh) Regiment of Native Infantry.

Jemadar Shere Khan to be Subadar, *vice* Ram Sing, deceased.

Havildar Bulram Misser to be Jemadar, *vice* Shere Khan, promoted.

The above promotions will have effect from 9th September 1870.

H. K. BURNE, *Colonel,*
Secretary to the Govt. of India.

NOTIFICATIONS.

MILITARY DEPARTMENT.

Calcutta, the 9th March 1871.

Under clause 26 of the Regulations appended to the Regimental Debts Act of 1863, it is notified that reports of the deaths of the under-mentioned Commissioned Officers, on the dates specified, were received in the Military Department during the month of February 1871:—

CORPS.	RANK AND NAMES.	DATE OF DECEASE.	PLACE OF DECEASE.	TESTATE OR INTESTATE.
92nd Foot	Ensign R. H. Gillmor(*a*)	Dec. 30, 1870	Jullundur ...	Intestate.
58th Foot	Lieutenant T. H. Milles(*b*)	Jan. 2, 1871	Lahore ...	Ditto.
Invalid Establishment	Captain P. J. Comyn(*c*) ...	" 7, "	Almorah ...	Testate.

(*a*) Next-of-kin, Father, The Revd. W. Gillmor, Illingworth Parsonage, near Halifax.
(*b*) Next-of-kin, The Revd. T. Milles, St. Margaret's Staplehurst, Surrey.
(*c*) Widow, Mrs. E. Comyn, 8, Cheltenham Place, Plymouth, Devonshire.

H. K. BURNE, *Colonel,*
Secretary to the Govt. of India.

Calcutta, the 9th March 1871.

Notice is hereby given that the amounts on account of the Estates of deceased European Commissioned Officers and an Hospital Apprentice, as specified in the Statement published below, have been received by the undersigned, to whom all claims by creditors against the respective properties of the deceased are to be submitted within two calendar months from the date of this notice:—

STATEMENT of Deposits made at the Presidency Pay Office on account of Estates of deceased European Commissioned Officers and an Hospital Apprentice of Her Majesty's Indian Military Service during the Month of February 1871.

Date of Deposit.	On whose account.	Rank	Corps.	General Number.	Date of Decease.	Testate or Intestate.	Amount of Moneys accruing from the adjustment of Estates.	Amount of Donation Batta due to Estates	Total unclaimed Amount deposited.	How disposed of. Amount paid in India.	Amount retained in India	Amount remitted for payment in England. In Co's Rupees.	Equivalent in sterling.	Rate of Exchange.
							Rs. A. P.		Rs. A. P.					
	Commissioned Officers													
3rd Feb. 1871	(a) Henry William Garnault	Captain ...	Royal Engineers ...	...	12th Sept 1870	Intestate	3,240 8 6	...	3,240 8 6					
16th "	(b) George Weld ..	Lieut. Colonel ..	Staff Corps ...	...	6th "	Intestate	3,401 15 3	...	3,401 15 3					
18th "	(c) Charles Frances Falcon Chamberlain, C. B.	Brevet Lieutenant Colonel.	Bombay Staff Corps...	...	31st Oct. 1870	Intestate	10,017 10 7	...	10,017 10 7					
	Hospital Apprentice.													
22nd "	(d) Arthur William Smith	Hospital Apprentice.	Subordinate Medical Department.	...	13th Oct. 1870	Intestate	99 15 3	...	99 15 3					
						TOTAL .	16,760 1 7		16,760 1 7					

(a) Father, General Garnault, Withcombe Raleigh, near Exmouth, Devonshire. Administrator General administering.
(b) Widow, Mrs. Eleanor Letitia Weld; Children, Helen Jane Rose, Mabel Edgar Lucy, Georgina Amy, Edith Chapman. Widow Mrs. E. L. Weld administering.
(c) Widow, Mrs. Marian Chamberlain; Children, Mary Cecelia Chamberlain, Neville Frances FitzGerald Chamberlain.
(d) Next-of-kin, Mr. William McLeod, Post Master, Dum-Dum.

H. K. BURNE, *Colonel,*
Secretary to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Fort William, the 3rd March 1871.

No. 110.—Mr. F. Hutchinson is appointed Assistant Controller of Public Works Accounts, 3rd Grade, on probation and posted to Rajpootana.

The 4th March 1871.

No. 112.—The under-mentioned Assistant Engineers of the 3rd Grade are promoted to the 2nd Grade, under the provisions of Public Works Code II, IV, 5:—

Mr. W. G. Gilchrist, Central India.
" H. Stone, Hyderabad.

No. 113.—Serjeant James Gray, Overseer, 1st Grade, having forfeited his appointment by overstaying his privilege leave by more than a week, is re-appointed to the Public Works Department in that Grade and re-posted to Bengal.

The 6th March 1871.

No. 114.—Major J. Bonus, R. E., Deputy Consulting Engineer in Bombay and Officiating Deputy Consulting Engineer, and Officiating Assistant Secretary to the Government of the North-Western Provinces in the Public Works Department, Railway Branch, is graded as Officiating Superintending Engineer, 3rd Grade, with effect from 1st September 1870.

Captain F. S. Stanton, R. E., Superintending Engineer, 3rd Grade, North-Western Provinces, Deputy Consulting Engineer, and Assistant Secretary to Government of the North-Western Provinces in the Public Works Department, Railway Branch, is, on return from furlough, posted to the charge of the Delhi District of the Rajpootana State Railway, *vice* Mr. Furnival, transferred to the Agra District.

The 7th March 1871.

No. 116.—Captain W. H. Beckett, General List, Controller, Public Works Accounts, 5th Class, is, on return from furlough, transferred to the Executive Branch as an Executive Engineer, 3rd Grade, and posted to the North-Western Provinces.

No. 117.—*Erratum.*—In Public Works Department Notification No. 25 of the 10th January 1871, for *Lieutenant* H. J. Nuthall, Staff Corps, read *Captain.*

The 9th March 1871.

No. 118.—Mr. H. Rigg, Executive Engineer, 4th Grade, Mysore, is granted two years' leave on Medical Certificate, with effect from such date as he may avail himself of it.

No. 119.—Baboo Joy Gopaul Ruckhit, Assistant Engineer, 2nd Grade, having forfeited his appointment by overstaying his privilege leave by more than a week, is re-appointed to the Public Works Department in that Grade and re-posted to Bengal.

The 10th March 1871.

No. 121.—Mr. E. W. M. Hughes is temporarily appointed to the Public Works Department as an Assistant Engineer, 3rd Grade, and posted to the Punjab, Irrigation Branch.

TELEGRAPH.

The 7th March 1871.

No. 115.—Mr. Richard Louis Dalziel Gompertz, appointed by the Secretary of State as an Assistant Superintendent of the 4th Grade in the Telegraph Department, with effect from the 9th November 1870, reported his arrival in this country on the afternoon of the 27th March 1871.

The 10th March 1871.

No. 120.—The under-mentioned gentlemen, appointed by Her Majesty's Secretary of State for India as Assistant Superintendents of the 4th Grade in the Telegraph Department,

with effect from the 9th November 1870, reported their arrival in Calcutta on the forenoon of the 2nd instant :—

Frederic Treherne Rickards, William Rees Philipps, Thomas Raymond Garcia Cadiz, William Harris Hare, George Wheatley, William Muston Need Young, Henry Ross Rich, and Grainger Lawrence Towers.

REVENUE.

(FORESTS).

The 7th March 1871.

No. 16*F.*—Mr. W. Jacob, Deputy Conservator of Forests, 3rd Grade, in the Central Provinces, is promoted to the 2nd Grade, with effect from the 4th January 1871.

R. STRACHEY, *Colonel, R.E.,*
Offg. Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 11, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General, High Court, &c.

ORDERS BY THE VICE-CHANCELLOR AND SYNDICATE OF THE CALCUTTA UNIVERSITY.

The under-mentioned Licentiates in Law having graduated in Arts are declared, under Clause 7 of the B. L. Regulations, to be entitled to the Degree of Bachelor in Law :—

In alphabetical order.

Indranath Bandyopádhyáy ... Presidency College.
Sarvánanda Dás ... Ditto.
Upendrachandra Mitra ... Ditto.

The under-mentioned Student has passed the Entrance Examination :—

First Division.

Nityalál Datta ... Calcutta F. C. Institution.

J. SUTCLIFFE,
Registrar.

The 2nd March 1871.

Statement of Transactions of District Savings Banks for the week ending 9th March 1871.

PROVINCE.	Number of Banks open.	DEPOSITS.			WITHDRAWALS.						BALANCE.		
		No.	Amount.		No.	Amount, Principal.		Amount, Interest.					
			Rs.	A. P.		Rs.	A. P.	Rs.	A.	P.	Rs.	A.	P.
Bengal	22	35	1,501	3 5	9	1,005	0 0	5	2	9	60,175	10	3
North-Western Provinces ...	10	14	1,773	0 0	1	6	12 0	0	5	5	25,776	13	8
Punjab	7	10	831	0 0	...	...		...			16,702	8	9
Oudh	1	3	170	0 0	1	26	0 0	0	6	3	2,199	0	0
Central Provinces	4	6	875	0 0	3	640	0 0	1	9	0	8,845	11	0
British Burmah	3	16	273	0 0	...	...		...			4,078	0	0
Berar	2	...	...		...	...		...			1,324	0	0
India	1	...	...		...	...		...			5,076	6	2
TOTAL ...	50	84	5,423	3 5	14	1,677	12 0	7	7	5	1,24,178	1	10

CALCUTTA,
The 9th March 1871.

HUGH SANDEMAN,
Offg. Comptroller General.

STATEMENT of the Affairs of the Bank of Bengal for the week ending March 7th 1871.

LIABILITIES.		Rs.	A.	P.
Proprietors' Capital, paid-up		2,20,00,000	0	0
Reserve Fund		15,66,639	7	0
	Rs. A. P.			
General Treasury Balance at Head Office ...	2,64,71,991 15 8	4,09,87,360	3	5
Ditto ditto at Branches ...	1,45,15,368 3 9			
Other Deposits at Head Office and Branches		3,00,73,164	14	4
Bank Post Bills, &c.		4,74,807	7	6
Sundries		6,23,918	0	7
TOTAL ...		9,57,25,890	0	10

ASSETS.		Rs.	A.	P.
Government Securities		1,23,85,167	0	0
Loans on Government Securities at Head Office and Branches ...		55,95,736	3	9
Accounts of Credit on ditto ditto ditto ...		25,22,901	7	4
Mercantile Bills discounted at ditto ditto ...		2,02,50,030	10	11
Dead Stock		11,80,960	4	9
Stamps		14,537	7	0
Balances with other Banks		5,28,552	10	0
Sundries		1,73,113	8	3
		4,26,50,999	4	0
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	2,04,71,582 2 7	5,30,74,890	12	10
Ditto ditto at Branches ...	3,26,03,308 10 3			
TOTAL ...		9,57,25,890	0	10

By order of the Directors,

G. W. MOULTRIE,
Offg. Secretary & Treasurer.

J. GORDON,
Chief Accountant & Deputy Secretary.

ADMINISTRATOR GENERAL'S OFFICE.

List of Estates which have come under charge of the Administrator General of Bengal, during the months of December 1870, and January and February 1871 :—

Babington, John Hastings, late a Civil Engineer in the Irrigation Department at Meerut.

Bailey, Samuel, late Master of the Siamese Steamer *Kalahome*.

Beatson, Joseph Walter, late an Assistant in the Secretariat Public Works Department.

Bell, Arthur, late a Surgeon in Her Majesty's 36th Regiment of Foot.

Best, Henry White, late a Major in the late 5th European Bengal Cavalry.

Brotherhood, Edward, late an Engine Driver in the East Indian Railway.

Cape, Henry, late Chief Officer of the Steamer *Victoria*.

Carleton, Thomas, late a pensioned Sergeant and an Overseer in the Saharunpoor Stud-Depôt.

Chill, George Constable, late a Government Pensioner, formerly a Deputy Collector of the Salt Revenue in the Punjab.

Creagh, Pierse, late of the town of Calcutta, a Barrister-at-law.

Deverell, George Thomas, late of Berhampore, an Indigo Planter.

Deverell, Alice Margaret Ellen, late of Calcutta, a British subject and a spinster.

Edmonds, George Thomas, late an Assistant in the Commissariat Department at Umballa.

Fitzgerald, Edmond, late a Permanent-way Inspector in the Great Indian Peninsular Railway.

Francis, Joseph, late an Examiner in the Government Press at Allahabad.

Garnault, Henry William, late a Captain in the Royal Engineers.

Giles, Christopher, late a Permanent-way Inspector in the Great Indian Peninsular Railway.

Grose, Henry, late an Assistant in the Commissioner's Office, Gowhatty.

Grubb, George Penrose Ridgway, late an Assistant to the firm of Messrs. Graham and Co., Merchants, Calcutta.

Haslewood, Walter Key, late a Major in the Invalid Establishment.

Hovenden, Julian St. John, late a Lieutenant Colonel in the Royal Engineers.

Hughes, Frederick Herbert, late Superintendent of District Roads in Burrisal.

Hyde, Henry, late a British subject residing at Darjeeling.

Irvine, Clarence Hamilton, late of Babnowlie Factory in the District of Goruckpore.

Johnson, William, late Inspecting Veterinary Surgeon in the Bengal Army.

Johnson, Henry, late in the employment of Messrs. Jardine, Skinner and Co., Merchants, Calcutta.

Jones, George Moran, late Collector of Customs at Muttra in the North-Western Provinces of India.

Lancaster, James, late a Signaller in the Government Telegraph Office, at Meerut.

Leighton, David, late of Allahabad, a British subject, formerly employed as a Carpenter in the Great Indian Peninsular Railway.

McFarlane, John, late a Fitter in the Service of the East Indian Railway Co.

MacMullan, William, late Assistant Sub-Deputy Opium Agent at Sandee, in the District of Hurdui in Oudh.

Munnoolall Tewarry, late a Hindoo inhabitant of Cotton Street in the town of Calcutta.

Norris, William, late a pensioned Conductor.

Perry, Frederick George, late Chief Engineer of the Steamer *Oudh*.

Ross, Robert Balerma, late an Assistant at Messrs. Montieth & Co., Calcutta.

Saabye, Hans Henry Ede, late Commander of the Ship *Chanticlere*.

Short, Joseph, late of Lucknow.

Smith, Joseph, late a Quarter Master in the 19th Brigade, Royal Artillery.

Stevens, Robert, late of No. 20, Aberdeen Terrace Grove Road, Victoria Park, in the County of Middlesex in England, Gentleman.

Steward, Wilson, late a Fitter in the Service of the East Indian Railway Co.

Wright, David, late of Fyfe Place, Leith Walk, Edinburgh, a Doctor of Medicine and a Member of the Royal College of Surgeons of England.

Wright, George Vint, late of No. 3, Roxburgh Street, in the City of Edinburgh, a Doctor of Medicine and a Member of the Royal College of Surgeons of England.

Woolley, Alfred, late an Engine Driver in the East Indian Railway.

Woodroffe, John, late a pensioned Conductor of the Army Commissariat Department.

N. B.—All persons having claims upon, being indebted to, or holding property belonging to the above-mentioned Estates, are requested to place themselves in immediate communication with the undersigned.

CALCUTTA,
4, STRAND;
The 9th March 1871.

L. P. D. BROUGHTON,
Administrator General.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, Estimated Value.	Certificates issued for	Balance of Bullion		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
February 27th, 1871 ...	...	...	304	56,011	33,58,487
" 28th " ...	...	...	304	56,408	33,58,487
March 1st " ...	...	...	304	56,423	33,58,487
" 2nd " ...	...	...	304	56,423	33,58,487
" 3rd " ...	...	106	202	56,524	33,58,487
" 4th " ...	...	...	202	56,524	33,58,487

CALCUTTA MINT,
The 6th March 1871.

H. HYDE, *Lieut. Colonel,*
Mint Master.

POST OFFICE.

NOTIFICATIONS.

Calcutta, the 28th February 1871.

No. 241.—Mails for the Straits and Hong-Kong, for transmission per Steamers *Hindoostan* and *Glenartney*, will be closed at this Office on Tuesday, the 14th March, at 6 P. M.

The 3rd March 1871.

No. 344.—Mails for the following places, for transmission per Peninsular and Oriental Company's Steamer *Australia*, will be closed in this Office on Monday, the 13th March 1871, at 6 P. M.:—

Madras, Ceylon, Penang, Singapore, Malacca, Hong-Kong, China, Japan, and Australia.

N. B.—No letters, newspapers, books or pattern packets are sent to Aden, Suez, or Europe, or places *viâ* Europe, by Peninsular and Oriental Company's Steamers from Calcutta, the route to such places being *viâ* Bombay.

The 10th March 1871.

No. 345.—Mails for Chittagong and Akyab, for transmission per Steamer *Moulmein*, will be closed at this Office on Wednesday, the 15th March 1871, at 6 P. M.

No. 346.—Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Dacca*, will be closed at this Office on Tuesday, the 14th March 1871, at 6 P. M., instead of Wednesday.

No. 347.—The next Overland Mail *viâ* Bombay will close on Wednesday, the 15th March 1871.

2. Book post and pattern packets must be posted on the 14th.

3. There will be no Express.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or, bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M., and after 7 up to 8-30 P. M., by a Post Office Clerk at the East Indian Railway Station, Armenian Ghât.

Postage chargeable by the new route *viâ* Brindisi and Germany:—

		Rs.	A.	P.
For the United Kingdom ...	Each letter per ½ oz.	0	8	0
	Each newspaper per 4 oz.	0	2	8
	Each book or pattern packet. Not exceeding 1 oz.	0	2	0
	" " 2 "	0	3	4
	" " 4 "	0	4	8
	Every additional 4 "	0	4	8
For places served through the United Kingdom.	Each letter 8 pie per ½ oz. less than the published rate for a letter sent *viâ* Marseilles.			
	Each newspaper 8 pie per 4 oz. more than the published rate for a newspaper sent *viâ* Marseilles.			
	Each packet of books or patterns 8 pie per 4 oz. more than the published rate for a packet sent *viâ* Marseilles.			

As the late Papal States now form part of the Kingdom of Italy, correspondence for these States are now subject only to the same postal rules as apply to other parts of Italy, published in the Notification of this Department dated 2nd September 1870.

The 6th March 1871.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 3rd March 1871.

Ashworth, Mrs. E.
Alexander, Capt. F. N.
Aviet, J. S.
Ayo, J.

Bristow, Lieut. J. S.
Brown, R.

Chapman, E. G.
Cracknell, Mrs. E. L.
Collier, G. F.
Costley, H.
Carlisle, F.

Duncan, Dr. J.
Davison, J. E. C.
Draper, Mrs. H.

Edmond, R.
Engel, G.

Fastnedge, R. W.
Fleming, Mrs.

Gray, J. A. S.

Herbert, G.
Hill, B. T.
Hamilton, C.
Horseburgh, Revd. A.
Hudson, Mrs.
Holman, W. E.
Hipson, Mrs. A.
Hodge, D.

Joddonauth Banerjee.

Kally Prosad Day.

Lyell, G.
Lindsay, Capt. J. G.
Lawrence, C.
Lillington, Capt. W. S.

Martindale, E.
Man, Col.
Money, Lieut.
Muchunjee Dhurumsey & Co.
Martin, W.
Mead, Dr.
Morley, Mrs. S.

Nicholson, Miss.
Nott, J. W.
Peshang, Mrs. C.
Prosono Coomar Ghosal.
Price, A.
Peters, A.
Philpott, J.

Smith, S.
Savigny, Mrs. J. H.
Satum Chutty.
Samuldhone Dutt.
Sanders, J.
Senior, J. H.

The Medical Officer in charge, Lower Military School.
Thompson, T. H.

Wroughton, H. A. C.
Waters, W. B.
Werton, P.
Wallis, Mrs.
Wieland, Mrs. T.
Winter, P. J.
Wingrove, Mrs. F. W.
Woods, J. F.

W. H. McGOWAN,
Post Master of Calcutta.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 11, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

Central Provinces Gazetteer—Edition of 1870, in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per Vol., exclusive of postage charge. Apply to Messrs. Thacker, Spink & Co., Calcutta, Thacker, Vining & Co., Bombay, or to Superintendent, Chief Commissioner's Office, Nagpúr.

Notice.

The interest and responsibility of Mr. William Strang Steel in our Firm ceased by mutual consent on 31st October last.

GLADSTONE, WYLLIE & Co.

CALCUTTA,
The 21st February 1871.

Notice.

The interest and responsibility of Mr. William Strang Steel in our Firm here and at Moulmein ceased by mutual consent on 31st October last.

RANGOON,
The 9th February 1871.

GLADSTONE, WYLLIE & Co.

Notice.

The Partnership hitherto subsisting between the undersigned carrying on business under the Firm of Watson, Green & Hart, expires this day, by effluxion of time. The liquidation of the Firm will be carried on by Mr. Patrick Campbell Hart, who is authorized to sign the name of the Firm for all purposes of the liquidation. Dated this 28th day of February 1871.

Witnesses.

JAMES HECHLE, *Solicitor, Calcutta.* — RANDLE E. GREEN.

JUSTINIAN C. T. WATKINS, *Solicitor, Calcutta.* — P. C. HART.

Notice.

Mr. John E. Radcliffe has been admitted a Partner in our Firm as from the 1st January 1871.

ANDREW YULE & CO.

CALCUTTA,
The 3rd March 1871.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

CALCUTTA CIRCLE.

REGISTER No.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.		
		Rs.	
3858 ...	A/51 13106 ...	20 ...	W. Cowan, Esq.
	A/35 27467 ...	10 ...	
3861 ...	A/52 44538 ...	500 ...	Shaik Khodabux.
3862 ...	A/66 08206 ...	1,000 ...	Baboo Kaleeprosaud Shaw.
	A/66 04342 ...	1,000 ...	
	A/66 18212 ...	1,000 ...	
	A/55 36065 ...	500 ...	
3863 ...	A/51 96211 ...	20 ...	Baboo Shamchund Mitter.
3864 ...	A/55 25320 ...	20 ...	The Chief Pay Master, East Indian Railway.
	A/78 78542 ...	20 ...	
3865 ...	A/52 24391 ...	100 ...	Baboo Parbutty Churn Sadkhan.
3866 ...	A/55 16500 ...	1,000 ...	Mudhoban Doss, Dwarka Doss.
	A/55 08273 ...	1,000 ...	
	Notes partially lost or destroyed.		
		Rs.	
3857	A/64 67785 ...	100 ...	Baboo Dwarka Nauth Mozoomdar.
	A/58 97518 ...	50 ...	
	A/58 57157 ...	50 ...	
	A/56 19582 ...	50 ...	
	A/78 10174 ...	20 ...	
	A/74 88761 ...	20 ...	
	A/71 49950 ...	20 ...	
	A/51 19566 ...	10 ...	
	A/55 24652 ...	10 ...	
	A/51 24114 .	10	
	A/45 16283 ...	10 ..	
	A/79 17744 ...	10 ...	
	A/65 47616 ...	10 ...	
	A/65 94931 ...	10 ...	
3859 ...	A/57 58387 ...	50 ...	Baboo Nagore Doss Koory.
3860 ...	A/51 23515 ...	10 ...	T. J. Turner, Esq.
3867 ...	A/70 95949 ...	100 ...	Hajee Kaseem Ally for Syed Moosha.
3868 .	A/73 63980 wrongly joined A/72 69648 wrongly joined	20 ...	Baboo Obinash Chunder Sein.

PAPER CURRENCY DEPARTMENT;
CALCUTTA,
The 9th March 1871.

F. GREENWAY,
Asst. Head Commr. of Paper Currency.

BOMBAY CIRCLE.

REGISTER No.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes partially lost or destroyed.		
1870-71.		Rs.	
122 ...	C/79 90082 ...	10 ...	Lt. F. Boad, 3rd Inf., I. H. C., Aurungabad.
123 ...	C/89 50253 ...	100 ...	Lt. Col. Bates, Rajcote.

PAPER CURRENCY OFFICE;
BOMBAY,
The 1st March 1871.

A. R. GORDON,
Assistant Commissioner of Paper Currency.

LAHORE CIRCLE.

Nos. of Notes.	Value.	Name of Claimant.
		Notes wholly lost or destroyed.
	Rs.	
A/17 32452	10	Kirpa Dyal, Banker, Kussowlie.
A/17 32400	10	
A/17 34508	10	
A/17 93876	10	
A/17 44196	10	
A/28 57349	20	
E/7 11301	50	
A/35 70877	50	
E/7 04480	500	Kureem Bux, Contractor, P. W., Lahore.
		Notes partially lost or destroyed.
	Rs.	
A/35 29455*	50	Mr. H. Warth, Inland Customs Department, Mayo Salt Mines, near Pind Dadun Khan.
A/17 93026†	10	Revd. R. R. Winter, Delhi.
E/7 05196‡	500	Lala Hurdyal, Akbary Mundi, Lahore.
E/7 05197‡	500	

* Half. † 2nd half ‡ Right halves.

PAPER CURRENCY OFFICE;
LAHORE,
The 4th March 1871.

R. A. FINK, *A. A. G.*,
for *Deputy Commissioner*.

MADRAS CIRCLE.

Nos. of Notes.	Value.	Name of Claimant.
		Notes wholly lost or destroyed.
	Rs.	
B/73 69325	20	D. V. Vencappah, Pensioned Tehsildar, Oossoor.
B/73 56530	100	N. Chelviengar, Manager, Remount Office, Oossoor.
B/73 56532	100	
B/73 57939	100	
B/73 57940	100	
		Notes partially lost or destroyed.
	Rs.	
B/73 76243	20	Viziabala Namar, Cloth Merchant, Cuddalore.
B/73 76245	20	
B/73 29192	500	
B/73 29259	500	
B/70 65979	10	Mr. D. H. Gray, Apothecary, Lunatic Asylum, Madras.
B/72 49880	50	Ramalingum Chetty & Co., Merchants, Bellary.
B/70 44365	10	Bheema Row, Taluk Sheristadar, Salem.

PAPER CURRENCY OFFICE;
MADRAS,
The 27th February 1871.

H. W. GRAHAM,
Commissioner of Paper Currency.

KURRACHEE CIRCLE.

NOS. OF NOTES.	VALUE.	NAME OF CLAIMANT.
		Notes partially lost or destroyed.
	Rs.	
613826* ...	10 ...	Revd. G. B. Streeton, Joint Chaplain, Kurrachee.
604851* ...	20 ...	

* Right halves.

PAPER CURRENCY OFFICE;
KURRACHEE,
The 1st March 1871.

W. A. INGLE,
Asst. Depy. Commissioner, P. C., S. C.

☞ With reference to the following advertisements, apply to the Office of Superintendent of Government Printing, No. 8, Hastings Street, Calcutta, enclosing one anna additional in the Rupee when postage stamps are remitted, to cover discount on sale of stamps.

Packing and postage will be charged extra.

Geological Survey of India.

Volume I.—Memoirs.—Royal 8vo., pp. 309, Plates, Maps, &c., cloth, lettered. *Price Rs.* 7-8.

Contents:—On the Coal and Iron of Cuttack.—Structure and Relations of the Talcheer Coal-field.—Gold deposits in Upper Assam.—Gold and Gold-dust from Shue Gween.—Geology of the Khasi Hills.—The Nilghiri Hills.—Geology of Bancoora, Midnapore, and Orissa.—Laterite of Orissa.—Fossil Teeth of Ceratodus.

Volume II.—Royal 8vo., pp. 341, Plates, large Geological Maps, &c., cloth, lettered. *Price Rs.* 10.

Contents:—Report on the Vindhyan Rocks and their Associates in Bundelkund.—Geological Structure of the central portion of the Nerbudda District.—Tertiary and Alluvial deposits of the Nerbudda Valley.—Geological relations and probable Geological age of the several groups of rocks in Central India and Bengal.

Volume III.—Royal 8vo., pp. 338, large Maps, Plates, &c., cloth, lettered. *Price Rs.* 9.

Contents:—Report on the Raniganj Coal-field.—Additional remarks on the Geological age of Indian rock systems.—On the Sub-Himalayan ranges.

Volume IV.—Royal 8vo., pp. 450, large Maps, Plates, &c., cloth, lettered. *Price Rs.* 8.

Contents:—Report on the Cretaceous Rocks of Trichinopoly District, Madras.—On the Structure of the Districts of Trichinopoly, Salem, &c.—On the Coal of Assam, &c.

Volume V.—Royal 8vo., pp. 354, Maps, Plates, &c., cloth, lettered. *Price Rs.* 9.

Contents:—Sections across N. W. Himalaya, from Sutlej to Indus.—On the Gypsum of Spiti.—On the Geology of Bombay.—On the Jherria Coal-field.—Geological Observations on Western Tibet.

Volume VI.—Part 1, Blanford.—On the neighbourhood of Lynyan, &c., in SIND. Blanford.—On the Geology of a portion of Cutch. *Price Re.* 1-8.

Part 2. Hughes.—On the Bokaro Coal-field. Ball.—On the Ramgurh Coal-field. Blanford.—On the traps of Western and Central India. *Price Rs.* 2-8.

Part 3. Blanford.—Geology of the Taptee and Lower Nerbudda Valleys. Wynne.—Frog-beds in Bombay. Stoliczka.—Oxyglossus pusillus. *Price Rs.* 5.

Volume VII.—Part 1, Mallet.—On the Vindhyan series in the North-Western and Central Provinces.—Oldham.—Mineral Statistics of India. Coal.—Medlicott—Geology of the Shillong plateau, pp. 210, maps and illustrations. *Price Rs.* 2-8.

Part 2, Hughes.—On the Kurhurbari Coal-field. Hughes.—On the Deoghur Coal-fields, pp. 48, maps. *Price Re.* 1-8.

Records of the Geological Survey of India, being shorter papers exhibiting the current labors of the Survey. A number is published every three months,—in February, May August, and November. Three numbers have appeared for 1868, and four each for 1869 and 1870.

Subscription for the year Rs. 2. *Price of each number* 1 *Rupee.* *Postage for India* 4 *annas additional per annum.*

Palæontologia Indica, being figures and descriptions of the organic remains obtained during the progress of the Geological Survey of India These are published in fasciculi, each containing six lithographed plates, Roy 4to, with descriptions, or a correspondingly larger amount of letter-press A fasciculus is issued every three months, or on the 1st of January, April, July, and October in each year *Price Rs* 2

The following have already appeared :—

Series I —The Fossil Cephalopoda of the Cretaceous Rocks of Southern India (Belemnitidæ-Nautilidæ), 25 Plates, with letter press *Price Rs* 7-8 (15*s.*)

Series II.—The Fossil Flora of the Rajmahal Series. Six fasciculi have been published. *Price Rs* 12 (£1 4*s*)

Series III.—The Fossil Cephalopoda of the Cretaceous Rocks of Southern India (Ammonitidæ) Thirteen parts, containing 71 Plates, Index, &c *Price Rs* 2 (4*s*) *each part*

Series I & III, or the complete Series of the Cephalopoda, may be had bound together, pp xxiv, 216, 95 Plates *Price Rs* 31 8 (£3-3*s*)

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Series V, 1—10.—The Gastropoda of the Cretaceous Rocks of Southern India. Complete, half bound, lettered, pp xiii, 500, 28 Plates *Price Rs* 20 (£2)

[Only a limited number of copies are printed]

The above to be had at the Geological Survey Office, 1, Hastings Street; at the Office of Superintendent of Government Printing, 8, Hastings Street, or through any Bookseller.

GOVERNMENT OF INDIA—PUBLIC WORKS DEPARTMENT

No. 1.—Progress Report of Forest Administration in the Central Provinces, 1863 64 By Captain G F Pearson, 33rd M N I, Conservator of Forests, Central Provinces, accompanied by a Memorandum thereon by Dr D. Brandis, Inspector General of Forests To which is appended a Report by Dr Brandis on his deputation to the Central Provinces in 1863 64 *Price Re* 1

No. 2.—Progress Report of Forest Administration in British Burmah, 1863-64. By H Leeds, Esq, Officiating Conservator of Forests, British Burmah, with a Memorandum thereon by Dr D Brandis, Inspector General of Forests To which are appended other papers and correspondence regarding Forests, and the system of working them in these parts *Price Re* 1

No. 3.—Report upon the Deodar Forests of Bussahir, to which are appended Registers of Valuation, Forest Surveys in Bussahir and the District of Jounsar, Bawur With other statements relating to the growth of the Deodar Tree in the Western Himalaya Being the result of a joint examination of the Bussahir Forest by D Brandis, Ph D, Inspector General of Forests to the Government of India, J L Stewart, M D, Officiating Conservator, Punjab, and Captain E Wood, Officiating Conservator, Oudh With a Map illustrating the situation of the Forests. *Price Re* 1 8.

No. 4.—Papers relating to Railway Communication between Bombay and the North Western Provinces Extending over the years 1864-65 *Price Re* 1-8

No. 5.—Report of the Operations on Light-houses during the season of 1864-65. By Lieut Col A. Fraser, R E, Superintendent of Light-houses *Price Re* 1-8

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PART IV.

Acts of the Governor General in Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 10th March 1871, and is hereby promulgated for general information :—

ACT No. VII OF 1871.

THE INDIAN EMIGRATION ACT.

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AN ACT TO CONSOLIDATE THE LAWS RELATING TO THE EMIGRATION OF NATIVE LABOURERS.

Preamble.

WHEREAS it is expedient to consolidate the laws relating to the Emigration of Native Labourers; It is hereby enacted as follows :—

I.—PRELIMINARY.

Short title.

1. This Act may be called "The Indian Emigration Act, 1871."

Local extent.

It extends to the whole of British India;

Commencement of Act.

And it shall come into force on the passing thereof.

Acts repealed.

2. The Acts mentioned in the first schedule hereto annexed are repealed. All contracts entered into, appointments made, and licenses granted, under any of the said Acts, shall be deemed to be respectively entered into, made and granted under this Act.

Interpretation-clause.

3. In this Act—

"Emigrate." "Emigrant."

"Emigrate" denotes the departure of any Native of India out of British India for the purpose of labouring for hire in some other place; and the word "Emigrant" denotes any Native of India under engagement to emigrate:

"Magistrate."

"Magistrate" denotes any officer exercising the full powers of a Magistrate and in charge of a District, a Division, or a Sub-Division:

"Vessel."

"Vessel" includes anything made for the conveyance by water of human beings or property.

II.—EMIGRATION AGENTS.

Appointment of Emigration Agents.

4. The Government of every place to which emigration is lawful under this Act may, from time to time, appoint a person to act as Emigration Agent in Calcutta, Madras and Bombay respectively, but such nomination shall be subject to the approval of the Local Government.

Every Emigration Agent may be suspended or removed by the Government which appointed him.

Remuneration of Agents.

5. The remuneration to be given to Emigration Agents shall not depend upon, or be regulated by, the number of Emigrants sent by such Agents, but shall be in the nature of a fixed annual salary.

III.—PROTECTORS OF EMIGRANTS AND MEDICAL INSPECTORS.

Appointment of Protectors of Emigrants.

6. The Local Government may appoint a proper person to act as Protector of Emigrants at each of the three ports aforesaid, and may with the sanction of the Governor General in Council assign to such person such salary and establishment as shall be deemed proper.

Every Protector of Emigrants may be suspended or removed by the Local Government to which he is subordinate.

No Protector to hold other office without permission.

7. No Protector of Emigrants appointed under this Act shall, except with the permission of the Local Government, hold any other office under Government, or follow any other profession or occupation.

General duties of Protectors of Emigrants.

8. Every Protector of Emigrants, in addition to any special duties assigned to him by this Act, shall, so far as is in his power, generally protect and aid with his advice or otherwise all Emigrants, and shall cause all the provisions of this Act to be duly complied with.

Inspecting vessels with return Emigrants.

He shall also inspect on arrival all vessels bringing return Emigrants to the port at which he is Protector, and enquire into the treatment received by such Emigrants both during the period of their service in the place to which they emigrated and also during the voyage, and shall make a report thereon to the Local Government,

and he shall aid and advise such return Emigrants so far as he reasonably can when called upon by them to do so.

Appointment of Medical Inspector.

9. At each of the three ports aforesaid, the Local Government may appoint a competent person to be Medical Inspector of Emigrants; and may, with the sanction of the Governor General in Council, assign to the Medical Inspector so appointed such salary as is deemed proper.

Depôts to be established in Calcutta, Madras and Bombay.

10. In each of the Towns of Calcutta, Madras and Bombay, or in the suburbs of those Towns, the Emigration Agent of every place to which emigration is lawful under this Act, shall establish a suitable depôt for the persons engaged as labourers for such place.

Licensing of depôts.

11. Every depôt shall be licensed by the Protector of Emigrants, after being inspected and approved of by him and by the Medical Inspector of Emigrants.

No license shall be in force for a longer period than a year, and any license may be cancelled by the Protector of Emigrants if he considers that the depôt for which it was granted is unhealthy or in any respect has become unsuitable for the purpose for which the depôt was established.

For every license granted under this section there shall be paid to the Protector a fee of fifteen rupees.

Inspection by Protector and Medical Inspector.

12. Every Protector of Emigrants and every Medical Inspector of Emigrants shall from time to time, and at least once in every week, inspect the Emigrants in the various depôts for the reception of Emigrants about to embark from the port at which they are Protector and Medical Inspector respectively, and examine into the state of the depôts, and the manner in which the Emigrants are therein lodged, fed, clothed and otherwise provided for and attended to.

Report to be made by Medical Inspector.

13. The Medical Inspector shall report to the Protector of Emigrants any circumstance which may come to his knowledge, showing that the depôt is not suitable for its purpose, or that the Emigrants are treated with any neglect or oppression.

Protectors and Medical Inspectors to be public servants.

14. Every Protector of Emigrants and every Medical Inspector of Emigrants shall be a public servant within the meaning of the Indian Penal Code.

And to have facilities for inspections, &c.

15. Every Emigration Agent, and all persons in charge of or employed in any depôt, or in any vessel licensed to carry Emigrants as hereinafter provided, shall give the Protector and the Medical Inspector every facility for making such inspections, examinations and surveys as may be necessary or proper under this Act, and shall afford them all such information as may be reasonably required by them.

IV.—RECRUITERS OF LABOURERS.

Protector of Emigrants to license Recruiters.

16. The Protector of Emigrants at each of the three ports aforesaid, and the British Consular Agent at each of the French ports in India, shall license so many fit persons as to him seems necessary, to be Recruiters of labourers,

and no person shall act or be employed as a Recruiter of labourers except under a license from a Protector of Emigrants or British Consular Agent.

Recruiter's license.

17. Every Recruiter shall be licensed to obtain labourers for some particular place to which emigration is lawful under this Act, and no license to obtain labourers for any place shall be granted except on the application of the Emigration Agent of such place.

Duration and cancelment of license.

18. No license shall be in force for a longer period than one year; and in case of misconduct on the part of any Recruiter, the Protector of Emigrants may cancel his license before the expiration of the period for which it was granted.

Form of license, and fee to be paid.

19. Every license shall be in the form set forth in the second schedule hereto annexed.

For every license there shall be paid to the Protector a fee of fifteen rupees.

Recruiter to wear badge.

20. Every person holding a license as a Recruiter of labourers shall wear a badge bearing the following inscription in English and in the vernacular language of the Town, District or Districts in which he is licensed to engage labourers :—"Recruiter of Emigrants for the Mauritius" *(or other place as the case may be)*.

Countersignature of Recruiter's license.

21. No Recruiter shall engage or attempt to engage labourers in any District or in the Towns of Calcutta, Madras or Bombay, without having first exhibited his license to the Magistrate of such District, or a Magistrate of such Town, and obtained the countersignature of such Magistrate thereupon.

Such countersignature shall be given, provided that the license is in force at the time.

V.—CONTRACTS WITH EMIGRANT LABOURERS.

Contracts for labour out of India unlawful, except under this Act.

22. Except under and in conformity with the provisions of this Act, it shall not be lawful to make any contract with any Native of India for labour to be performed in any place beyond British India, or to enable any Native of India to emigrate, or to assist any Native of India in emigrating :

provided that nothing in this Act shall apply—

to any contract with any Native of India for labour to be performed in any Foreign Settlement on the mainland of India or in any Native State in India ;

to emigration to any such Settlement or State ;

to any contract for labour to be performed in, or to emigration to, the Island of Ceylon ; or

to any contract with or the emigration of any Native seaman or other person who of his own free will contracts to navigate or serve on board of any vessel or who embarks on board such vessel in pursuance of such contract, or any person who contracts to serve as a menial servant only, and who embarks as such menial servant.

Places for emigration to which contracts may be made with Natives.

23. Contracts may be made with Natives of India to emigrate—

to any of the British Colonies of Mauritius, Jamaica, British Guiana, Trinidad, St. Lucia, Grenada, St. Vincent, Natal, St. Kitts and Seychelles ;

to any of the French Colonies of Réunion, Martinique, Guadeloupe and its dependencies, and Guiana,

and to the Danish Colony of St. Croix ;

and it shall be lawful to enable or assist any Native of India to emigrate to any such Colony.

Power to legalize emigration to other places.

24. The Governor General in Council may, from time to time, by notification published in the *Gazette of India*, declare that the emigration of Natives of India shall be lawful to any place other than the places mentioned in section twenty-three :

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provided that every such notification contain also a declaration, that the Governor General in Council has been duly certified that the Government of the place to which the notification refers has made such laws and other provisions as the Governor General in Council thinks sufficient for the protection of Natives of India emigrating to such place.

Contracts may be made for emigration to such other places.

25. From the date of any such notification contracts may be made with any Native of India for labour to be performed in any place to which emigration is authorzed in the notification, and it shall be lawful to enable or assist any Native of India to emigrate to such place ;

but all contracts and emigration under such notification shall be made and conducted subject to the provisions of this Act.

26. Emigration shall not be lawful except from the port of Calcutta, the port of Madras or the port of Bombay.

From what ports emigration lawful.

VI.—REGISTRATION OF EMIGRANTS.

27. Every Native of India, who in any place other than the Towns of Calcutta, Madras or Bombay, enters into any engagement with a Recruiter to emigrate, shall, before leaving the District within which the engagement was entered into, appear with the Recruiter before a Magistrate, and no Recruiter shall remove such Emigrant from the said District until he has so appeared.

Natives engaging to emigrate to appear before Magistrate.

Upon so appearing, the Magistrate shall examine the intending Emigrant with reference to his engagement; and if it appears that he understands the nature of the engagement he has entered into and that he is willing to fulfil the same, the Magistrate shall register in a book to be kept for the purpose, in such form as the Local Government prescribes,

Examination and registration.

(*a*) the name, name of the father, and the age, of such Emigrant,

(*b*) the name of the village or place of which such Emigrant is a resident,

(*c*) the Emigration depôt to which it is intended he shall proceed, and

(*d*) the rate of wages and period of service, if any, agreed upon between the Emigrant and the Recruiter.

If the Magistrate thinks that the intending Emigrant does not understand the nature of the engagement, or has been induced to enter into the engagement by fraud or misrepresentation, he shall refuse to register his name.

A copy of every registration under this section written on substantial paper which shall not require a stamp, shall be furnished by the Magistrate to the Emigrant registered.

28. Authentic copies of every such registration shall be forthwith forwarded by the Magistrate to the Emigration Agent at the depôt to which the person named therein has been engaged to proceed, and to the Protector of Emigrants at the intended port of embarkation.

Copy of registration to be sent to Emigration Agent and Protector.

29. Every Native of India, who in the towns of Calcutta, Madras or Bombay, enters into any engagement with a Recruiter to emigrate, shall, within forty-eight hours of making such engagement, appear with the Recruiter before the Protector of Emigrants in such town; and no Recruiter shall remove such Emigrant from the said town, or to any Emigration depôt, until he has so appeared.

Registration of Emigrants recruited in presidency towns.

Upon his so appearing, the Protector of Emigrants shall examine the intending Emigrant with reference to his engagement; and if it appears that he understands the nature of the engagement he has entered into, and that he is willing to fulfil the same, the Protector of Emigrants shall register in a book to be kept for the purpose, in such form as the Local Government prescribes,

(*a*) the name, the name of the father, and the age of such Emigrant,

(*b*) the name of the village or place of which such Emigrant is a resident,

(*c*) the Emigration depôt to which it is intended he shall proceed, and

(*d*) the rate of wages and period of service, if any, agreed upon between the Emigrant and the Recruiter.

If the Protector of Emigrants thinks that the intending Emigrant does not understand the nature of the engagement, or has been induced to enter into the engagement by fraud or misrepresentation, he shall refuse to register his name.

A copy of every registration under this section, written on substantial paper which shall not require a stamp, shall be furnished by the Protector to the Emigrant registered.

30. An authentic copy of every such registration shall be forthwith forwarded by the Protector to the Emigration Agent of the place for which the person named therein has been engaged.

Copy of registration by Protector to be forwarded to Agent.

31. For the registration of every Emigrant under section twenty-seven or twenty-nine, the Recruiter shall pay to the Magistrate or the Protector of Emigrants, as the case may be, a fee of one rupee and eight annas.

Fee for registration by Protector.

On proof of the desertion of any Emigrant before embarkation, the fee paid in respect of such Emigrant may be refunded by the Magistrate or the Protector to the Recruiter by whom it was paid, under such rules as are from time to time made in that behalf by the Governor General in Council.

VII.—CONVEYANCE OF EMIGRANTS TO DEPÔTS.

32. (1.) Every Emigrant recruited under the provisions of this Act shall be conveyed by land or river with all convenient despatch to the depôt, at the port of embarkation, established by the Emigration Agent of the place to which such Emigrant has contracted to emigrate.

Conveyance of Emigrant to depôt.

(2.) The registered Emigrants engaged by any Recruiter shall, while proceeding to a depôt, be accompanied throughout the journey either by the Recruiter himself or by a competent person appointed by him with the approval of the Magistrate by whom the Emigrants have been registered. The Magistrate shall give to the person so appointed a certificate under his signature, stating that he has been appointed for the journey to the depôt.

Emigrants to be accompanied by Recruiter.

(3.) Every Recruiter by or through whom Emigrants may be forwarded to a depôt shall, throughout their journey, provide them with suitable lodging and food.

Recruiter to provide suitable food and lodging.

VIII.—ARRIVAL AT DEPÔTS AND PROCEDURE THEREON.

33. The arrival of each Emigrant at a depôt shall immediately be reported by the person in charge of the depôt to the Emigration Agent, and by such Agent to the Protector of Emigrants.

Arrival at depôt to be reported.

Copy of registration to be shewn to Medical Inspector.

Emigrants to be inspected by him.

34. The copy of the registration of every Emigrant, received by the Emigration Agent from the Magistrate or from the Protector of Emigrants, shall as soon as conveniently may be after the arrival of the Emigrant be shewn to the Medical Inspector of Emigrants; and the Emigrant shall be examined by the Medical Inspector to ascertain if he is in a fit state of health to emigrate to the place to which he has contracted to proceed.

The Medical Inspector, if satisfied of his fitness, shall give a certificate thereof to the Emigration Agent: if satisfied of his unfitness, he shall give a certificate thereof to the Protector of Emigrants.

When emigrant to be sent back to place of registration.

35. If the Medical Inspector certifies that any Emigrant is not in a fit state of health to emigrate to the place to which he has contracted to proceed,

or if any irregularity has occurred in the recruitment of any Emigrant,

the Protector of Emigrants may order the Emigration Agent in whose depôt such Emigrant may be, forthwith to pay to him, the Protector of Emigrants, such reasonable sum as is necessary to enable the labourer to return to the place where he was registered, and the Protector may take any steps he thinks necessary for the conveyance of the labourer to such place.

Failure of Emigration Agent to pay sum required to enable Emigrant to return.

36. On failure of the Emigration Agent for twenty-four hours to comply with an order of the Protector for the payment of any such sum, the Protector may pay the same to or on behalf of the Emigrant.

Every sum so disbursed shall be recoverable by the Protector, with six per cent. interest from the date of disbursement, from the Emigration Agent on whose default it is paid, as money paid to the use of such Emigration Agent.

No further proof shall be required by any Court in any such case than that the Protector gave the Emigration Agent an order to pay such money, and that the Emigration Agent for a space of twenty-four hours made default in complying therewith.

Provided that every Emigrant who, from his state of health, is, in the opinion of the Medical Inspector, unfit to undertake the journey back to the place where he was registered, shall, in addition to his being conveyed back at the expense of the Emigration Agent, be entitled to continue in the depôt and to be fed, clothed, lodged and attended to there, by and at the expense of the Emigration Agent; until such time as the Protector otherwise orders.

Duty of Emigration Agent.

37. The Emigration Agent, in the presence of the Protector of Emigrants and within forty-eight hours after the arrival of each Emigrant at the depôt, shall ascertain by personal communication with such Emigrant whether or not he has been properly fed and otherwise properly treated on his journey to the depôt.

The Emigration Agent shall also, in the presence of the Protector and within such time as aforesaid, examine the copy of the registration furnished to the Emigrant under section twenty-seven or section twenty-nine. If for any reason further enquiry be necessary, such enquiry shall be made forthwith.

Unless the Emigration Agent, with the consent of the Protector, refuses to recognize or to be bound by the contract entered into by the Recruiter with the Emigrant, as shown by the copy of the registration produced by the Emigrant, such copy, if it be a copy furnished under section twenty-seven, shall be countersigned by both the Emigration Agent and the Protector, and if it be a copy furnished under section twenty-nine shall be countersigned by the Emigration Agent alone. The copy so countersigned, under whichever section it may have been furnished, shall be delivered back to the Emigrant.

Refusal of Agent, without consent of Protector, to be bound by contract made by Recruiter.

If the Emigration Agent, without the consent of the Protector, refuses to be bound by the contract entered into by the Recruiter with the Emigrant, the Protector may thereupon order the Emigration Agent forthwith to pay to him, the Protector of Emigrants, such reasonable sum as is necessary to enable the Emigrant to return to the place where he was registered. On failure of the Emigration Agent to pay such sum within twenty-four hours of his being ordered so to do, the Protector may pay the same to or on behalf of the Emigrant. All the provisions of section thirty-six as to sums paid by the Protector shall apply, so far as the circumstances of the case permit, to sums paid by him under this section.

Suits against Emigration Agent.

The Protector shall also, in every case in which it seems to him proper to do so, institute a suit on behalf of the Emigrant against the Emigration Agent, for the recovery of damages for the breach of contract committed by the Emigration Agent.

In every such suit, the contract entered into by the Recruiter shall be deemed to have been entered into by and to be binding on the Emigration Agent.

After examination and Medical Inspector's certificate, Emigration Agent to grant a pass.

38. After the examination mentioned in section thirty-seven, and if the Medical Inspector has given a certificate of the fitness of the Emigrant to emigrate, the Emigration Agent shall deliver to the Emigrant a pass, countersigned by the Protector of Emigrants as hereinafter provided, stating the name and the age of the Emigrant and the name of his father, and certifying that he is in a fit state of health to emigrate to the place to which he has contracted to go.

Protector of Emigrants to attend personally at examination and passing.

39. The Protector of Emigrants shall attend personally at the examination and passing of Emigrants by the Emigration Agent under sections thirty-seven and thirty-eight, and shall see that the Emigration Agent makes all such enquiries of the Emigrants as it may be his duty to make.

And to countersign pass.

If such Protector is satisfied with such enquiries, but not otherwise, he shall countersign the pass delivered by the Emigration Agent.

IX.—EMIGRANT VESSELS.

Emigrant not to be received on board an unlicensed ship.

40. (1.) It shall not be lawful to receive any Emigrant on board any vessel unless a license to carry Emigrants in such vessel has been obtained from the Local Government. The granting or withholding any such license shall be in the discretion of the Local Government.

Application for license.

(2.) The Master or owner of any vessel who desires to obtain a license to carry Emigrants in such vessel, shall apply in writing through the Protector of Emigrants to the Local Government for such license.

Contents of license.

(3.) Every such application shall state the number of men, women, and children proposed to be carried, and the tonnage and other particulars respecting the vessel.

Survey of vessel.

(4.) The Protector of Emigrants shall cause the vessel to be carefully surveyed by a competent person, with a view to ascertain her sea-worthiness and the extent and nature of her accommodation for Emigrants, and to ascertain that she is properly ventilated and is supplied with all the tackle requisite for her voyage.

Report after survey, and certificate to Master.

(5.) The Protector of Emigrants shall make a full report on the survey to the Local Government; and if he is of opinion that the vessel is in all respects suitable for the carrying of Emigrants under this Act, but not otherwise, he shall give a certificate to that effect to the Master of the vessel.

Bond to be executed by Master.

(6.) In consideration of his obtaining a license to carry Emigrants, the Master of every vessel intended to carry Emigrants shall, upon the requisition of the Protector of Emigrants and before any Emigrant embarks on board of such vessel, execute in duplicate a bond, in such form as the Local Government prescribes, binding himself and his owners in a penal sum of ten thousand rupees to conform to the several conditions in this Act provided. The Protector of Emigrants shall require the Master to execute such bond as aforesaid in duplicate, and shall forward one copy of it to the Government of the place to which the Emigrants are to be carried (or in the case of a French colony to the British Consular Agent at such colony) and the other copy of it to the Local Government.

Space and accommodation required on board Emigrant ships.

41. (1.) No certificate under section forty shall be granted, unless there be provided for the Emigrants, either between decks or in cabins on the upper deck firmly secured and entirely covered in, a space devoted to their exclusive use. Such cabins and space between decks shall in every part have a height of not less than five feet and a half.

(2.) No compartment shall take more than one adult Emigrant for every twelve superficial feet on deck, and for every cubic space of seventy-two feet, or more than one child who has completed two and has not completed ten years of age for every eight superficial feet on deck.

(3.) A distinct and separate place shall be fitted up for a hospital in every Emigrant vessel.

(4.) Women and children shall occupy a compartment of the vessel distinct and separate from the compartments of the single men.

(5.) An Emigrant above the age of ten years shall, for the purposes of this Act, count as an adult, and two children from one to ten years of age shall count as one adult.

Provisions, fuel and water.

42. (1.) There shall be actually laden and on board of every vessel carrying Emigrants, at the time of the departure of such vessel from the port at which they embark,

(a.) good and wholesome provisions for the use and consumption of the said Emigrants (over and above the victualling of the Captain, officers and crew, and of the cabin and other passengers, if any) in such quantity and of such description and quality as may be prescribed by any rule framed by the Governor General in Council under section fifty-six,

(b.) fuel for cooking such provisions, and

(c.) a supply of water, to the amount of seven gallons for every week of the probable length of the voyage for every Emigrant on board such vessel. Such water shall be carried in tanks to be approved by the Protector of Emigrants.

Surgeon, medicines, and stores.

(2.) Every such vessel shall, at the time of departure aforesaid, have actually on board and shall carry with her a properly qualified European or Native Surgeon, and such medicines and other stores in such quantity and of such quality as may be prescribed by rules made under section fifty-six.

Supply of water for vessel destined to call at intermediate port.

(3.) When any vessel is destined to call at a port or place in the course of her voyage for the purpose of filling up her tanks or casks, a supply of water at the rate hereinbefore mentioned, for every week of the probable length of the voyage to such port or place shall be deemed to be a compliance with this section.

The probable length of the voyage to such port or place shall be determined from time to time by the Protector of Emigrants, subject to the approval of the Local Government.

Supply in vessel fitted with distilling apparatus.

(4.) When any such vessel is fitted with Normandy's apparatus, or other apparatus approved by the Protector of Emigrants, for distilling sea-water, and with proper and sufficient means for working the same, a reduction shall be allowed of one-third in the quantity of water required under this section.

Protector and Inspector of Emigrants to ensure compliance with above provisions.

(5.) The Protector of Emigrants and the Medical Inspector of Emigrants shall see personally that all the provisions of this section are complied with.

Supply of extra clothing.

43. Before any vessel carrying Emigrants clears out for any place westward of the Cape of Good Hope, between the first day of March and the fifteenth day of September, the Protector of Emigrants shall personally see that every Emigrant is supplied with at least one extra double blanket, and that the same is placed with his other clothing or luggage.

Every Emigrant shall be allowed to make use of such double blanket so long as the vessel is outside of the tropics.

Certificates from Protector of Emigrants and from Emigration Agent.

44. Before any vessel licensed to carry Emigrants shall be cleared out from the port of Calcutta, Madras or Bombay, the Master of such vessel shall obtain from the Protector of Emigrants at the port of clearance, and from the Emigration Agent for the place to which the Emigrants are intended to proceed, certificates, under the hands of such Protector and Emigration Agent respectively, to the effect following, that is to say:—that such Protector and Emigration Agent have, in respect of the Emigrants proceeding in such vessel, done all that is hereinbefore required to be done on the part of such Protector and Emigration Agent respectively; and that all the directions herein contained for ensuring the health, comfort and safety of the Emigrants have been duly complied with, as well as all such rules as the Governor General in Council from time to time frames under section fifty-six.

X.—EMBARKATION.

Emigrants refusing to embark.

45. If any Emigrant without sufficient cause refuses or neglects to embark when called upon by the Emigration Agent so to do, it shall not be lawful to compel such Emigrant to embark or to put him on board-ship against his will, or to detain him against his will at the depôt or elsewhere: but nothing in this section shall diminish or affect the civil or criminal liabilities, which such Emigrant incurs by reason or in respect of his refusal or neglect aforesaid.

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Every case in which an Emigrant is charged before a Magistrate of Police in a Presidency Town with refusing or neglecting to embark without sufficient cause, shall be heard and determined by such Magistrate in a summary manner, and every such labourer shall, on conviction, be punished in the manner provided in section four hundred and ninety-two of the Indian Penal Code for the punishment of offences under that section.

Time of sailing for places East of Cape of Good Hope.

46. Emigrants may leave India for any place East of the Cape of Good Hope to which emigration is lawful under this Act, at all times of the year.

For other places.

For any such place West of the Cape of Good Hope, Emigrants may leave only between the thirty-first day of July and the first day of March, unless they embark in vessels using steam-power, in which case they may leave at any time of the year.

Provided that, in cases of emergency, the Local Government may permit Emigrants for any place West of the Cape of Good Hope to leave between the thirty-first day of July and the first day of April.

Emigrant unfit to undertake voyage.

47. The Protector of Emigrants shall, from the report of the Medical Inspector and by personal communication with every Emigrant before embarkation, ascertain that the Emigrant is in good health and not incapacitated from labour by old age, bodily infirmity, or disease.

If the Protector of Emigrants is of opinion that any Emigrant is in a state of health which makes him unfit to undertake the voyage on which he is about to embark, the Protector shall refuse to permit his embarkation, and the husband, wife, father, mother, or child of such emigrant may, notwithstanding anything herein contained, refuse to embark.

The Protector of Emigrants shall also, before the embarkation of any Emigrant, ascertain that he has in his possession the copy of the registration provided under section twenty-seven or section twenty-nine.

If it appear to the satisfaction of the Protector of Emigrants that any Emigrant has lost such copy, the Protector may furnish such Emigrant with another copy of such registration, to be made from the copy received by the Protector from the Magistrate under section twenty-seven or from the Register kept by himself under section twenty-nine, and shall thereupon allow such Emigrant to embark.

Provisions of Act to be explained.

48. The Protector of Emigrants shall explain to all Emigrants, prior to their embarkation, the substance of the provisions of this Act so far as they immediately affect such Emigrants.

Procedure on embarkation.

49. (1.) When any Emigrants are about to embark on any vessel, the Emigration Agent for the place to which they are intended to proceed shall furnish the Master of the vessel with five copies of a list, specifying, as accurately as may be, the names, ages and occupations, and the names of the fathers, of the Emigrants about to embark on board such vessel.

Emigrant to give his pass to Master.

(2.) On embarkation, every Emigrant shall deliver to the Master of the vessel the pass granted to him under section thirty-eight; and the Master shall not receive any Emigrant on board unless he delivers up such pass. The Master shall compare the Emigrants who embark and the passes delivered by them with the list furnished by the Emigration Agent, and if the list appear to be correct, and to correspond with the passes delivered and with the Emigrants embarked, the Master shall sign the five copies of the list.

Protector to be personally present.

(3.) The Protector of Emigrants shall be personally present at the embarkation of all Emigrants, and shall see that the Master duly compares the list with the passes and Emigrants, and he shall himself also compare the list with the passes and Emigrants.

Examination by medical officer.

(4.) The Medical Inspector shall also be personally present at the embarkation of all Emigrants and shall examine each Emigrant to ascertain if he is in a fit state of health to emigrate to the place to which he has contracted to proceed; and the provisions of sections thirty-four, thirty-five and thirty-six shall apply, *mutatis mutandis*, to Emigrants examined under this clause.

One copy of list of Emigrants given to Protector, to be signed and returned to Master.

(5.) When the copies of the list have been signed, the Master shall give two copies to the Protector of Emigrants, who shall sign such copies if he believes

them to be correct, and shall return one copy to the Master of the vessel the other copy shall be filed in the office of the Protector of Emigrants.

Emigrant not having pass not to be allowed to remain on board

(6) The Protector of Emigrants shall not permit any Emigrant to remain on board who has not a pass, or is not mentioned in the list aforesaid.

Pass to be returned to Emigrant on arrival at place of destination

(7) Every pass delivered up to the Master of a vessel under this section shall be returned by him to the Emigrant by whom the same was delivered up, prior to such Emigrant disembarking on the arrival of the vessel at her place of destination.

Copy of list of Emigrants to be signed by Emigration Agent and returned to Master

50. The Master of every vessel carrying Emigrants shall, after the embarkation of the Emigrants and before the departure of the vessel, give to the Emigration Agent at the port from which such vessel is cleared out two others of the five copies of the list of Emigrants mentioned in section forty-nine, duly signed by the Master

And by him to be delivered at place of destination

The Emigration Agent shall thereupon sign such copies, and shall return to the Master one of the said copies, which shall, on the arrival of the vessel at the place of destination and previous to the disembarkation of any Emigrant, be delivered by the Master to the Protector of Emigrants, or other the proper officer, at such place.

Protector to send list of Emigrants to Government of place to which they sail

51. The Protector of Emigrants shall, by every vessel which carries Emigrants, send to the Protector of Emigrants or other the proper Government Authority at the place for which the Emigrants embark, a correct and detailed list of all Emigrants embarked in such vessel, compiled from the passes of the Emigrants and from the list signed by the Master as aforesaid

Vessel sailing from Calcutta to depart within twenty-four hours of embarkation

52. The Master of every vessel carrying Emigrants from the port of Calcutta shall proceed on his voyage and depart with his vessel from Garden Reach within twenty-four hours after the embarkation of such of the Emigrants as shall have first embarked.

Vessels sailing from Calcutta to be towed to sea

53. Every vessel sailing from the port of Calcutta with Emigrants shall proceed from Garden Reach to sea under tow of a competent steamer.

Copies of Act and rules to be kept on board.

54 Two copies of this Act and of all rules made by the Governor General in Council under section fifty-six, and two copies of a translation of this Act and of such rules, in such language or languages as the Local Government may direct, shall be delivered to the Master of every vessel carrying Emigrants by the Emigration Agent at the time of clearance, and shall be kept on board of every such vessel during the whole voyage.

One of such copies or translations shall, upon request made at any reasonable time to the Master of the vessel, be produced to any Emigrant or passenger for his perusal.

Taking Emigrants for Seychelles to quarantine station of Mauritius

55 In case of sickness breaking out on board of any vessel conveying Emigrants to Seychelles, such Emigrants may be taken to the quarantine-station of Mauritius.

In such case the Emigrants may, at their option, contract for service at Mauritius, or may proceed to Seychelles

If they elect to contract for service in Mauritius, such Emigrants shall then be regarded and treated, in all respects, as if they had emigrated to Mauritius under the provisions of this Act.

VI.—SUPPLEMENTARY POWERS.

Power of the Governor General in Council to make rules

56 The Governor General in Council may from time to time make rules consistent with this Act,—

(1) To regulate the proportion of women to be taken with Emigrants, the proportion of children to be taken with adults, and the age below or above which children shall not be taken,

(2) To prescribe the description, quantity and quality of provisions to be taken by vessels carrying Emigrants, the daily allowance of food and water to be issued to each Emigrant during the voyage, and the nature and amount of clothing which shall be supplied to the Emigrants;

(3) To provide for the medical care of Emigrants during their residence at the depôts and on their voyages,

(4.) To prescribe the nature, quality and quantity of medical drugs and other stores to be carried on board such vessels,

(5) To provide for the ventilation and cleanliness of such vessels during their voyages, and for their being furnished with a sufficient number of suitable boats for use in case of shipwreck or fire,

(6) To provide for a journal being kept, by the Surgeon of every such vessel, of the health of the Emigrants, and of his treatment of the sick, together with full explanations of the causes of every death,

(7) And generally to provide for the security, well-being, and protection of Emigrants.

All such rules shall be published in the *Gazette of India* and shall have effect as if they were contained in this Act

Provided that, in cases of emergency, the Local Government may permit any vessel carrying Emigrants to leave port although the proportion of women or children embarked on board such vessel is not in accordance with the said rules

Power to prohibit emigration to any place to which emigration is allowed

57. Whenever the Governor General in Council has reason to believe that in any place to which emigration is lawful under this Act, proper measures have not been taken for the protection of Emigrants immediately upon their arrival in such place or during their residence therein, or for their safe return to India, or to provide a return-passage to India for any such Emigrants at or about the time at which they are entitled to such return-passage, the Governor General in Council may, by notification

published in the *Gazette of India*, declare that emigration to such place shall cease and be prohibited from a certain day to be specified in the notification.

Emigration to place mentioned to be suspended.

58. After any notification has been published under section fifty-seven, emigration to such place as is specified in such notification shall be suspended from the day specified in the notification: but such suspension shall not affect any act done, offence committed, or proceedings commenced before such suspension.

During suspension, laws against emigration to be in force as to place specified.

59. During the time of such suspension any provisions of this Act prohibiting emigration, or the aiding or abetting of emigration, or the making of any contract for labour to be performed by any Native of India out of the British territories in India, shall take effect so far as relates to the place specified in the notification, in the same manner and to the same extent as if emigration to such place had never been declared to be lawful.

Revocation of suspension.

60. Whenever the Governor General in Council is satisfied that, in the place specified in any notification under section fifty-seven, proper measures have been taken and will be adopted for the protection of Emigrants immediately upon their arrival thereat and during their residence therein, and for their safe return to India, and for providing return-passages to India for such Emigrants at or about the time at which they are entitled to such return-passages, the Governor General in Council may notify in the *Gazette of India* that emigration to such place shall again be allowed from a day to be specified in such notification.

Thereupon all the provisions of this Act authorizing emigration to such place shall, from the day so specified, be revived and have the same effect as if such emigration had not been suspended, except as to acts done, offences committed, and proceedings commenced during the time of such suspension.

Power to prohibit emigration.

61. Whenever the Governor General in Council or the Local Government has reason to believe that, in any place to which emigration is lawful, the plague or other infectious disease dangerous to human life has broken out,

or that proper measures have not been taken for the protection of Emigrants immediately upon their arrival in such place or during their residence therein,

or for their safe return to India,

or to provide a return-passage to India for any such Emigrants at or about the time at which they are entitled to such return-passage,

the Governor General in Council or the Local Government may, by notification published in the *Gazette of India* or the local Gazette (as the case may be), declare that emigration from British India or from the territories subject to the Local Government (as the case may be) to such place shall cease and be prohibited from a certain day to be specified in the notification.

Any notification issued by the Governor General in Council under this section may be cancelled by notification in the *Gazette of India*.

Any notification issued by the Local Government under this section may be cancelled by order of the Governor General in Council, or by the Local Government.

Power to increase fees.

62. The Governor General in Council may, from time to time, by notification in the *Gazette of India*, increase any fee payable under sections eleven, nineteen and thirty-one and may also in like manner reduce to its present amount any fee so increased:

Provided that no fee shall be increased under this section by more than double such amount.

XII.—Special Provisions as to French Colonies.

Nomination of Agents for Calcutta, Madras and Bombay.

Proviso.

63. The French Government may nominate a person to be Emigration Agent under this Act for each of the Ports of Calcutta, Madras and Bombay. Provided that such person, before entering on the duties of his office under this Act, has been approved by Her Majesty.

Powers of Agents.

64. The Emigration Agents so nominated and approved as aforesaid shall be authorized, under the conditions prescribed in this Act, to recruit and engage Native labourers for all or any of the French Colonies aforesaid.

Operations of recruitment.

65. The said Emigration Agents shall act in conformity with the regulations now or hereafter existing for the recruitment of Native labourers for British Colonies, and shall, with regard to the operations of recruitment which are entrusted to them, enjoy for themselves and the persons whom they may employ in the management of the said operations, all the facilities and the advantages afforded to the Emigration Agents for British Colonies.

Protector of Emigrants.

66. The Protector of Emigrants at each of the three British Ports aforesaid, shall act for the British Government as Protector of labourers emigrating under the provisions of this Part of this Act.

In French Ports in India the duty imposed on the British Consular Agents by Article V of the Convention printed in the third schedule hereto annexed shall be performed under such instructions as may be given by the Governor General in Council in this behalf.

Contracts of service, with certain exceptions, to be made in India. Effect of contract.

67. All contracts of service made with labourers emigrating to French Colonies under this Act, except the contracts mentioned in clause four of Article IX and clause two of Article X of the said Convention, shall be made in India, and shall bind the Emigrant either to serve a person designated by name, or to serve a person to whom he is allotted by the proper authority on his arrival in the Colony to which he emigrates.

Matters to be provided for in contract.

68. The contracts of service shall be in accordance with the terms of the said Convention, and shall make provision for—

(1.) The duration of the engagement at the expiration of which the Emigrant shall receive a return-passage to India at the expense of the French Government, and the terms on which he may abandon or renounce his right to a free return-passage.

(2.) The number of days and hours of work.

(3.) The wages and rations as well as the rate of payment for extra work, and all the advantages promised to the Emigrant.

(4.) Gratuitous medical treatment for the Emigrant, except in cases where, in the opinion of the proper Government officer, his illness has arisen from his own misconduct.

(5.) In every contract of engagement there shall be inserted an exact copy of Articles IX, X, XX and XXI of the said Convention.

Power to extend Act to French Colonies not expressly named.

69. The Governor General in Council may, by order to be published in the *Gazette of India*, extend this Act to any other French Colony not expressly named herein, at which a British Consular Agent is established and to which the application of the said Convention shall be extended, and in such order may declare the probable length of the voyage to such Colony.

Such declaration shall have the same effect as if it formed part of this section.

Emigrant vessel to carry European Surgeon and Interpreter.

70. Every Emigrant vessel sailing to a French Colony shall carry an European Surgeon and an Interpreter.

XIII.—PENALTIES.

For making unlawful contract of labour.

71. Whoever, except under and in conformity with the provisions of this Act, makes any contract with any Native of India for labour to be performed in any place beyond British India to which emigration is not authorized under this Act, shall be deemed to have committed the offence specified in section three hundred and sixty-three of the Indian Penal Code;

And whoever knowingly enables or assists any Native of India to emigrate to any such place, or aids in or abets the emigration of any Native of India to any such place, shall be deemed to have abetted the commission of that offence.

For recruiting without being licensed.

72. Whoever, not being a Recruiter duly licensed under this Act, acts or is employed as a Recruiter of labourers, or contrary to the provisions of this Act, enters into any contract with a Native of India for labour to be performed by such Native in any place beyond British India, shall be liable to a fine not exceeding five hundred rupees.

For Recruiter failing to take engaged labourers before Magistrate or Protector.

73. Whoever, being a duly licensed Recruiter, removes any Emigrant whom he may engage in any district or place other than the towns of Calcutta, Madras or Bombay, from such district or place, without such Emigrant having appeared along with the Recruiter before a Magistrate in order that the Emigrant might be examined and registered;

and whoever removes any Emigrant whom he may engage in any one of the towns of Calcutta, Madras or Bombay, from such town, or to an emigration depôt, without such Emigrant having appeared with the Recruiter before the Protector of Emigrants in order that the Emigrant might be examined and registered;

For fraudulently inducing labourer to contract.

and whoever by means of intoxication, violence, fraud, or false pretences induces any Native of India to enter into a contract for labour to be performed by him in any place to which emigration is lawful under this Act, or to proceed to any such place without having entered into any contract;

For not supplying proper food.

and whoever fails to supply any Emigrant whom he has engaged, and who is registered, with suitable food, or otherwise ill-treats such Emigrant on his journey to the depôt;

For not taking labourer to depôt.

and whoever forwards, sends or conveys any such Emigrant otherwise than is provided in section thirty-two, or to any house or place in or near the Towns of Calcutta, Madras or Bombay, respectively, other than the depôt for the Emigrants for the place at which such Emigrant has contracted to labour,

shall be liable to a fine not exceeding five hundred rupees.

For forwarding labourers, or allowing them to go, without being duly registered.

74. Whoever, being a duly licensed Recruiter, forwards or sends any Emigrant from the district or town in which he has entered into an engagement, to any emigration depôt, without such Emigrant having been duly registered in accordance with the provisions of sections twenty-seven and twenty-nine;

and whoever, being a duly licensed Recruiter, induces or knowingly permits any such Emigrant to leave such district or town, or to proceed to any emigration depôt, for the purpose of emigrating to any place, without the Emigrant being duly registered as aforesaid,

shall be liable to a fine not exceeding five hundred rupees.

For false representation of Government authority.

75. Whoever, without lawful authority, issues any written order to the Police to assist himself or any other person to procure labourers to proceed to any place beyond British India, or falsely represents that such labourers are required by the Government or are to be engaged on behalf of Government, shall be liable to a fine not exceeding five hundred rupees.

For receiving Emigrants in an unlicensed vessel.

76. The Master of any vessel which has not been licensed as provided in section forty, knowingly receiving any Emigrant on board in order to convey such Emigrant to any place contrary to the provisions of this Act, shall be liable to imprisonment for a period not exceeding one year, and also to a fine not exceeding one thousand rupees for every such Emigrant received on board, and the vessel shall be liable to be forfeited.

For clearing ship without complying with rules.

77. If the Master of any vessel, at the port of Calcutta, the port of Madras, or the port of Bombay, clears such vessel for any place to which emigration is lawful under this Act, and takes on board any Emigrant without having fully complied with every particular required in sections forty-one and forty-two, he shall be liable to a fine not exceeding two hundred rupees for every Emigrant so taken on board.

For taking on board after clearance Emigrants not entered in list.

78. If the Master of any vessel, after having cleared such vessel for any place to which emigration is lawful under this Act, takes on board any Emigrant without such Emigrant having been duly entered in the lists mentioned in sections forty-nine and fifty, and in the manner in those sections prescribed, he shall be liable to a fine not exceeding two hundred rupees for every Emigrant so taken on board.

For fraudulent acts whereby certificate becomes inapplicable to vessel.

79. If after having obtained a certificate in accordance with the provisions of section forty, the Master of any vessel cleared for any place to which emigration is lawful under this Act, fraudulently does, or suffers to be done, any act or thing whereby such certificate becomes inapplicable to the altered state of the vessel or other matter to which such certificate relates, he shall be liable to a fine not exceeding five thousand rupees,

and he may also be sued on any bond which he may have executed in consideration of any license obtained for the vessel as originally described.

For proceeding to sea without steam.

80. If the Master of a vessel sailing from the port of Calcutta, licensed under section forty and sailing with Emigrants on board, without reasonable excuse causes or allows his vessel to proceed from Garden Reach to sea, or to proceed any part of the distance between Garden Reach and sea, without his vessel being under tow of a competent steamer,

or if such vessel has not left Garden Reach and proceeded on her voyage within the time prescribed in section fifty-two,

the Master of such vessel shall be liable to a fine not exceeding one thousand rupees.

Customs officers may search and detain for purposes of this Act.

81. All the powers vested by law in the officers of Customs in regard to the searching and detention of vessels, or otherwise, for the prevention of smuggling on board thereof, may be exercised by such officers for the prevention of the illegal embarkation of Emigrants on board vessels bound for any place to which emigration is lawful under this Act, and of other offences against this Act.

Prosecutions under this Act where and how instituted.

82. All prosecutions under this Act shall be instituted on information laid at the instance of an Emigration Agent, or of a Protector of Emigrants, or of an officer appointed for the purpose by the Local Government, before a Magistrate of Police, or before a Magistrate, according as they shall be instituted for offences committed within or for offences committed beyond the limits of the towns of Calcutta, Madras and Bombay.

Mode of recovering fines.

All fines imposed under this Act may be recovered, if for offences committed outside the limits of the said towns, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being.

XIV.—MISCELLANEOUS.

Probable length of voyages to places mentioned in section twenty-three.

83. The probable length of the voyages to the places mentioned in section twenty-three, from Calcutta, Madras or Bombay respectively, shall, for the purposes of this Act, and in the case of sailing vessels, be deemed to be as follows:—

FROM CALCUTTA:—

To Mauritius, Seychelles and Réunion ...	Between the months of April and October inclusive, ten weeks; and between the months of November and March inclusive, eight weeks.
To Jamaica, British Guiana, Trinidad, St. Lucia, Grenada, St. Vincent, St. Kitts and St. Croix, Martinique, Guadeloupe and its dependencies ...	Twenty weeks.
To French Guiana ...	Twenty-six weeks.
To Natal ...	Twelve weeks.

FROM MADRAS:—

To Mauritius, Seychelles and Réunion ...	Between the months of April and October inclusive, seven weeks; and between the months of November and March inclusive, six weeks.
To Jamaica, British Guiana, Trinidad, St. Lucia, Grenada, St. Vincent, St. Kitts, St. Croix, Martinique, Guadeloupe and its dependencies, and French Guiana ...	Nineteen weeks.
To Natal ...	Ten weeks.

FROM BOMBAY:—

To Mauritius, Seychelles and Réunion ...	Between the months of April and September inclusive, five weeks; and between the months of October and March inclusive, six weeks.
To Jamaica, British Guiana, Trinidad, St. Lucia, Grenada, St. Vincent, St. Kitts, St. Croix, Martinique, Guadeloupe and its dependencies, and French Guiana ...	Nineteen weeks.
To Natal ...	Ten weeks.

In the case of vessels propelled either wholly or in part by steam the Local Government may, by

notification in the Official *Gazette*, fix, for the purposes of this Act, the probable length of the voyages aforesaid.

Notification legalizing emigration to new place to give probable length of voyages thither.

84. Every notification under section twenty-four shall state the probable length of the voyages from Calcutta, Madras and Bombay, respectively, to every place to which emigration is thereby authorized, and thereupon such period shall, for the purposes of this Act, be taken to be the probable length of such voyage.

Exercise of powers of Magistrate of the District under this Act.

85. The Local Government may from time to time authorize any person invested with the powers of a Magistrate, as defined in the Code of Criminal Procedure, to perform the duties and exercise the powers by this Act assigned to and conferred on the Magistrate of the District.

Every person so authorized shall in all respects for the purposes of this Act be deemed to be included in the words "the Magistrate."

Act and rules made under it not to apply to certain vessels.

86. Nothing in this Act or in any rule to be made by the Governor General in Council under section sixty-one shall apply to any vessel in the service of the Lords Commissioners of the Admiralty, or to any of Her Majesty's vessels.

THE FIRST SCHEDULE.

(*See section* 2.)

Number and year.	Title.
XLVI of 1860..	To authorize and regulate the Emigration of Native Labourers to the French Colonies.
VII of 1862 ...	To amend Act XLVI of 1860 (to authorize and regulate the Emigration of Native Labourers to the French Colonies.)
XIII of 1864 ...	To consolidate and amend the laws relating to the Emigration of Native Labourers.
VI of 1869 ...	To amend the law relating to the Emigration of Native Labourers.
VI of 1870 ...	To enable the Governor General in Council to increase the fee payable under section thirty-one of the Emigration Act.

THE SECOND SCHEDULE.

(*See section* 19.)

Office of the Protector of Emigrants at the Port of

A B is hereby licensed under the Indian Emigration Act, 1871, to be a Recruiter for engaging persons to proceed to for the purpose of labouring for hire.

This license will be in force for one year only from this date.

Dated the day of

(*Signed*) *C. D.*,
Protector of Emigrants.

THE THIRD SCHEDULE.

(*See sections* 66, 67 *and* 68.)

Convention between Her Majesty and the Emperor of the French relative to the Emigration of Labourers from India to the French Colonies, with an additional article thereto annexed.

Signed at Paris, July 1861.

[*Ratifications exchanged at Paris, July 30th*, 1861.]

His Majesty the Emperor of the French having made known, by a declaration dated this day (1st July 1861) his resolution to put an end to the recruitment upon the coast of Africa of negro labourers by means of redemption; and Her Majesty the Queen of the United Kingdom of Great Britain and Ireland desiring, in consequence, to facilitate the immigration of free labourers into the French Colonies, their said Majesties have resolved to conclude a Convention destined to regulate the recruitment of such labourers in the British territories in India. For this purpose they have named as their Plenipotentiaries:—

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, the Most Honourable Henry Richard Charles Earl Cowley, Her Majesty's Ambassador Extraordinary and Plenipotentiary to the Emperor of the French;

And His Majesty the Emperor of the French, M. Edouard Antoine Thouvenel, Senator, His Minister and Secretary of State for the Department of Foreign Affairs;

Who, after having communicated to each other their respective full powers, found in due form, have agreed upon the following Articles:—

ARTICLE I.

The French Government shall be at liberty to recruit and engage labourers for the French Colonies in the Indian Territories belonging to Great Britain, and embark Emigrants, being subjects of Her Britannic Majesty, either in British or French Ports in India, under the conditions hereinafter stipulated.

ARTICLE II.

The French Government shall entrust the direction of its operations in every centre of recruitment to an Agent chosen by itself.

Those Agents must be approved by the British Government.

Such approval is assimilated, with regard to the right of granting and withdrawal, to the Exequatur given to Consular Agents.

ARTICLE III.

This recruitment shall be effected conformably to the regulations which now exist, or may hereafter be established, for the recruitment of labourers for British Colonies.

ARTICLE IV.

The French Agent shall, with regard to the operations of recruitment which are intrusted to him, enjoy for himself and for the persons whom he may employ, all the facilities and advantages afforded to the Recruiting Agents for British Colonies.

ARTICLE V.

The Government of Her Britannic Majesty shall appoint in those British Ports where Emigrants may be embarked, an Agent who shall be specially charged with the care of their interests.

In French Ports the same duty with regard to Indian subjects of Her Britannic Majesty shall be confided to the British Consular Agent.

Under the term "Consular Agents" are comprised Consuls, Vice-Consuls, and all other Commissioned Consular Officers.

ARTICLE VI.

No Emigrant shall be embarked unless the Agent described in the preceding Article shall have been enabled to satisfy himself, either that the Emigrant is not a British subject or, if a British subject, that his engagement is voluntary, that he has a perfect knowledge of the nature of his contract, of the place of his destination, of the probable length of his voyage, and of the different advantages connected with his engagement.

ARTICLE VII.

The contracts of service, with the exception provided for by section 4 of Article IX, and by section 2 of Article X, shall be made in India, and shall either bind the Emigrant to serve a person designated by name, or to serve a person to whom he shall be allotted by the proper authority on his arrival in the Colony.

ARTICLE VIII.

The contracts shall, moreover, make stipulation for:—

1. The duration of the engagement, at the expiration of which the Emigrant shall receive a return-passage to India

at the expense of the French Government, and the terms on which it will be competent to him to abandon or renounce his right to a free return-passage.

2. The number of days and hours of work.

3. The wages and rations, as well as the rate of payment for extra work, and all the advantages promised to the Emigrant.

4. Gratuitous medical treatment for the Emigrant, except in cases where, in the opinion of the proper Government officer, his illness shall have arisen from his own misconduct.

In every contract of engagement there shall be inserted an exact copy of Articles IX, X, XX and XXI of the present Convention.

ARTICLE IX.

1. The duration of the Immigrant's engagement shall not be more than five years. In case, however, he shall be duly proved to have absented himself from work, he shall be bound to serve a number of days equal to the time of his absence.

2. At the expiration of that period, every Indian who shall have attained the age of ten years at the time of his departure from India, shall be entitled to a return-passage at the expense of the French Government.

3. If he can show that his conduct has been regular, and that he has the means of subsistence, he may be allowed to reside in the Colony without any engagement; but from that time he will lose his right to a free return-passage.

4. If he consents to contract a new engagement, he will be entitled to a bounty, and will retain his right to a return-passage at the expiration of this second engagement.

The right of the Immigrant to a return-passage extends to his wife, and to his children who quitted India under the age of ten years, as well as to those born in the Colonies.

ARTICLE X.

The Immigrant shall not be bound to work more than six days in seven nor more than nine hours and a half a day.

The conditions of task-work and every other kind of regulation for work, shall be freely arranged with the labourer. The obligation to provide, on holidays, for the care of animals and the necessities of daily life, shall not be considered as work.

ARTICLE XI.

In British Ports, the arrangements which precede the departure of the Emigrants shall be conformable to those prescribed by the regulations for the British Colonies.

In French Ports, the Emigration Agent or his deputies shall, on the departure of every Emigrant ship, deliver to the British Consular Agent a nominal list of the Emigrants who are subjects of Her Britannic Majesty, with a description of their persons, and shall also communicate to him the contracts of which he may require copies.

In such case, only one copy shall be given of all contracts of which the provisions are identical.

ARTICLE XII.

In the Ports of embarkation, the Emigrants who are subjects of Her Britannic Majesty shall be at liberty, conforming to the regulations of Police relative to such establishments, to leave the depôts, or other place in which they may be lodged, in order to communicate with the British Agents, who, on their part, may at any reasonable hour visit the places in which the Emigrants, subjects of Her Britannic Majesty, are collected or lodged.

ARTICLE XIII.

Emigrants may leave India for the Colonies to the East of the Cape of Good Hope at all times of the year.

For other Colonies they may leave only from the first of August to the fifteenth of March. This arrangement applies only to sailing vessels; vessels using steam-power may leave at any time of the year.

Every Emigrant sailing from India for the Antilles, between the first of March and the fifteenth of September, shall receive at least one double blanket over and above the clothing usually allowed to him, and may make use of it so long as the vessel is outside of the Tropics.

ARTICLE XIV.

Every Emigrant vessel must carry an European Surgeon and an Interpreter.

The Captains of Emigrant vessels shall be bound to take charge of any despatch which may be delivered to them by the British Agent at the Port of embarkation for the British Consular Agent at the Port of destination and to deliver it to the Colonial Government immediately after his arrival.

ARTICLE XV.

In every vessel employed for the conveyance of Emigrants subjects of Her Britannic Majesty, the Emigrants shall occupy, either between decks, cabins on the upper deck or in firmly secured and entirely covered in, a space devoted to their exclusive use. Such cabins and space between decks shall in every part have a height of not less than five feet and a half.

No compartment shall take more than one adult Emigrant for every cubic space of seventy-two feet in the Presidency of Bengal and at Chandernagore, and for every cubic space of sixty feet in other French Ports, and in the Presidencies of Bombay and Madras.

An Emigrant above the age of ten years shall count as an adult, and two children from one to ten years of age shall count as one adult.

A place shall be fitted up for a hospital in every Emigrant ship.

Women and children shall occupy compartments of the vessel distinct and separate from those of the men.

ARTICLE XVI.

Each shipment of Emigrants shall include a proportion of women equal to at least one-fourth of the number of men. After the expiration of three years, the numerical proportion of women shall be raised to one-third; after two years more, it shall be raised to one-half; and after a further period of two years, the proportion shall be the same as may be fixed for the British Colonies.

ARTICLE XVII.

The British Agents at the embarkation shall have, at all reasonable times, the right of access to every part of the ship which is appropriated to the use of Emigrants.

ARTICLE XVIII.

The Governors of the French establishments in India shall make such administrative regulations as may be necessary to ensure the complete execution of the preceding stipulations.

ARTICLE XIX.

On the arrival of an Emigrant ship in any French Colony, the Government shall cause to be transmitted to the British Consular Agent any despatches which it may have received for him, together with—

1. A nominal list of all labourers disembarked who are subjects of Her Britannic Majesty.

2. A list of the deaths or births which may have taken place during the voyage.

The Colonial Government shall take the necessary measures to enable the British Consular Agent to communicate with the Emigrants before their distribution in the Colony.

A copy of the "List of distribution" shall be delivered to the Consular Agent.

He shall be informed of all deaths and births which may occur during the period of engagement, as well as of all changes of employer, and of all departures on a return-passage.

Every fresh engagement, or act of renunciation of the right to a free return-passage, shall be communicated to the Consular Agent.

ARTICLE XX.

All Immigrants, being subjects of Her Britannic Majesty, shall, in the same manner as other subjects of the British Crown, and conformably to the ordinary rules of international law, enjoy, in the French Colonies, the right of claiming the assistance of the British Consular Agents; and no obstacle shall be opposed to the labourer's resorting to the Consular Agent and communicating with him; without prejudice, however, to the obligations arising out of his engagement.

ARTICLE XXI.

In the distribution of labourers no husband shall be separated from his wife, nor any father or mother from their children under fifteen years of age. No labourer shall be required to change his employer without his own consent, unless he be transferred to the Government, or to the person who has acquired the property on which he is employed.

Immigrants who may become permanently incapable of work, either by sickness or by any other cause beyond their

own control, shall be sent back at the expense of the French Government, whatever time may still be wanting to entitle them to a free return-passage.

ARTICLE XXII.

All operations of immigration may be carried on in the French Colonies by French or British vessels without distinction.

British vessels which may engage in those operations shall be bound to conform to all the measures of Police, health, and equipment which may apply to French vessels.

ARTICLE XXIII.

The labour-regulations of Martinique shall serve as the basis for all the regulations of the French Colonies into which Indian Emigrants, subjects of Her Britannic Majesty, may be introduced.

The French Government engages not to introduce into those regulations any modification, the result of which would be to place the said Indian subjects in an exceptional position, or to impose upon them conditions of labour more stringent than those prescribed by the said regulations.

ARTICLE XXIV.

The present Convention applies to emigration to the Colonies of Ré-union, Martinique, Guadeloupe and its dependencies, and Guiana.

It may hereafter be applied to immigration to other Colonies in which British Consular Agents shall be established.

ARTICLE XXV.

The provisions of the present Convention relative to the Indian subjects of Her Britannic Majesty shall apply to the Natives of every Indian State which is under the protection or political control of Her said Majesty, or of which the Government shall have acknowledged the supremacy of the British Crown.

ARTICLE XXVI.

The present Convention shall begin to take effect on the first of September 1861, and shall continue in full force for three years and a half. It shall remain in full force, if notice for its termination be not given in the course of the month of September of the third year, and then notice can be given only in the course of the month of September of each succeeding year.

In case of notice being given for its termination, it shall cease eighteen months afterwards.

Nevertheless the Governor General of British India in Council shall, in conformity with the Act of the 19th of September, 1856, relative to immigration to British Colonies, have the power to suspend at any time emigration to any one or more of the French Colonies, in the event of his having reason to believe that in any such Colony proper measures have not been taken for the protection of the emigrants immediately upon their arrival or during their residence therein, or for their safe return to India, or to provide a return-passage to India for any such emigrants at or about the time at which they are entitled to such return-passage.

In case, however, the power thus reserved to the Governor General of British India should at any time be exercised, the French Government shall have the right immediately to terminate the whole Convention, if they should think proper to do so.

But in the event of the determination of the present Convention, from whatever cause, the stipulations relative to Indian subjects of Her Britannic Majesty introduced into the French Colonies shall be maintained in force in favour of the said Indian subjects, until they shall either have been sent back to their own country, or have renounced their right to a return-passage to India.

ARTICLE XXVII.

The present Convention shall be ratified, and the ratifications shall be exchanged at Paris in four weeks, or sooner if possible.

In witness whereof the respective Plenipotentiaries have signed the same, and have affixed thereto the seals of their arms.

Done at Paris, the 1st day of July, in the year of our Lord one thousand eight hundred and sixty one.

(L. S.) COWLEY.
(L. S.) THOUVENEL.

ADDITIONAL ARTICLE.

His Majesty the Emperor of the French having stated that, in consequence of the order which he gave long ago that no more African Emigrants should be introduced into the Island of Réunion, that Colony has, since last year, had to obtain labourers from India and China; and Her Britannic Majesty having, by a Convention signed on the 25th of July 1860, between Her Majesty and His Majesty the Emperor of the French, authorized the Colony of Réunion to recruit six thousand labourers in her Indian possessions, it is agreed that the Convention of this date shall take effect forthwith, with regard to the said Colony of Réunion.

The present Additional Article shall have the same force and validity as if it were inserted, word for word, in the Convention signed this day. It shall be ratified, and the ratifications shall be exchanged at the same time as those of the Convention.

In witness whereof the respective Plenipotentiaries have signed the same, and have affixed thereto the seals of their arms.

Done at Paris, the 1st of July 1861.

(L. S.) COWLEY.
(L. S.) THOUVENEL.

WHITLEY STOKES,
Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 11, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 19.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 3rd March 1871, and was referred to a Select Committee with instructions to make their report thereon in two months.

No. 7 OF 1871.

A Bill to consolidate and amend the law relating to pensions and grants by Government of money or land-revenue.

Preamble.

FOR the purpose of consolidating and amending the law relating to pensions and grants by Government of money or land-revenue; It is hereby enacted as follows:—

I.—Preliminary.

Short title.

1. This Act may be called 'The Pensions' Act, 1871':

Extent of Act.

It extends to the whole of British India;

And it shall come into force at the expiration of one month from the passing thereof.

Enactments repealed.

2. The enactments mentioned in the schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule.

Saving of rules.

But all rules in regard to the payment of pensions and the identification of the persons entitled to receive them, made under any such enactment, shall be deemed to have been made under this Act so far as they are consistent herewith.

II.—Rights to Pensions.

Bar of suits relating to pensions.

3. No Civil Court shall take cognizance of suits to enforce claims to any pensions, or grants of money, or assignments of land-revenue, conferred or made by the British or any former Government.

Pensions for lands held under grants in perpetuity.

4. Nothing in section three applies to pensions heretofore granted by Government, either wholly or in part as an indemnity for loss sustained by the resumption by a Native Government of lands held under sanads purporting to confer a right in perpetuity. Such pensions shall not be liable to resumption on the death of the recipient, but every such pension shall be capable of alienation and descent, and may be sued for and recovered in the same manner as any other property.

Claims to be made to Collector.

5. All persons claiming pensions or grants by Government of money or land-revenue shall prefer their claims to the Collector of the District, or Deputy Commissioner, or other officer authorized in this behalf by the Local Government, and such officer shall dispose of such claims in accordance with such rules as the Chief Revenue Authority may, subject to the general control of the Local Government, from time to time prescribe in this behalf.

III.—Mode of Payment.

Payment to be made by Collector.

6. All pensions or grants by Government of money or land-revenue shall be paid by the Collector, or the Deputy Commissioner or other authorized officer, subject to such rules as may from time to time be prescribed by the Chief Controlling Revenue Authority.

Commutation of pensions.

7. The Local Government may, with the consent of the holder, order the whole or any part of his pension or grants by Government of money or land-revenue to be commuted for a lump sum on such terms as may seem fit.

Alteration of place of payment of pension.

8. On the application of any person entitled to receive a pension, or grants by Government of money or land-revenue, the place of payment may, if the Chief Controlling Authority thinks fit, be altered.

IV.—Miscellaneous.

Exemption of certain pensions from attachment.

9. The reduced pay or pension, however called, of any invalid officer, soldier, sailor or retainer of the army or navy, in the military or naval service of Her Majesty or of the East India Company.

and also any monthly or yearly pensions, or pecuniary allowance to any person, in consideration of past services and present infirmities, or old age, granted by authority of the Governor General in Council, or of the Local Government,

and also the pension of any out-pensioner of Chelsea or Greenwich Hospital, granted by authority of the Commissioners of Chelsea or Greenwich Hospital respectively,

and also all money due or to become due on account of any such pension or allowance,

shall be exempt from seizure, attachment, or sequestration by process of any Court in British India, at the instance of a creditor, for any demand against the pensioner, or in satisfaction of a decree or order of any such Court.

Assignments, &c., in anticipation of such pensions, to be void.

10. All assignments, agreements, orders, sales and securities of every kind made by the person entitled to any pension, pay or allowance mentioned in section nine, in respect of any money not payable at or before the making thereof, on account of any such pension, pay or allowance, or for giving or assigning any future interest therein, are null and void.

Reward to informers.

11. Whoever proves to the satisfaction of the Local Government that any pension is fraudulently or unduly received by the person enjoying the benefit thereof shall be entitled to a reward equivalent to the amount of such pension for the period of six months.

Power to make rules.

12. The Chief Controlling Revenue Authority may, with the consent of the Local Government, from time to time make rules consistent with this Act respecting all or any of the following matters :—

(1) the place and times and the person at which and to whom any pension shall be paid,
(2) inquiries into the identity of claimants,
(3) records to be kept on the subject of pensions,
(4) transmission of such records,
(5) correction of such records,
(6) delivery of certificates to pensioners,
(7) registers of such certificates,

and generally for the guidance of officers under this Act.

All such rules shall be published in the local Official *Gazette*, and shall thereupon have the force of law.

SCHEDULE.

I.—BENGAL REGULATIONS.

Number and year.	Title or Subject.	Extent of repeal.
XXIV of 1793	A Regulation for re-enacting, with Modifications, the rules passed by the Governor General in Council on the 10th June, 1791, for determining the Continuance or Discontinuance of the Pensions heretofore paid by the Proprietors and Farmers of land, but included in the Jumma or Revenue payable to Government at the decennial Settlement, and also of the Pensions heretofore paid from the Sayer abolished.	The whole.

SCHEDULE—*continued.*

Number and year.	Title or Subject.	repeal.
XXXIV of 1795	A Regulation for re-enacting, with Modifications, the Rules respecting the Pensions payable from the Government and Moolky Treasuries in the Province of Benares.	The whole.
XXIV of 1803	A Regulation for trying the Validity of Titles of Persons receiving, or claiming a right to receive, Pensions, under the Denominations of Saleamah, Rozenah, or any other Description of Grant, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company.	The whole.
I of 1804	A Regulation for the better Management of the Invalid Jagheerdar Establishments, and of the Invalid Pension Establishments.	Sections twenty-three to twenty-six inclusive.
XII of 1805	A Regulation for the Settlement and Collection of the public Revenue in the Zillah of Cuttack, including the Pergunnahs of Puttespore, Kummardichour, and Bograe, at present included in the Zillah of Midnapore.	Section thirty.
XXII of 1806	A Regulation for modifying the Rules hitherto observed in the admission and Payment of Claims to Pensions.	The whole.
II of 1[illegible]	A Regulation for amending the existing Rules for the Support of Invalid Native Commissioned and Non-Commissioned Officers.	The whole.
XI of 1813	A Regulation for modifying some of the Rules before established respecting the Payment of Pensions, and for preventing the Abuses committed in the receipt of Pensions.	The whole.
VI of 1817	A Regulation to explain the Purport and Intent of the Provision contained in Section II, Regulation XXIV, 1803.	The whole.

II.—MADRAS REGULATIONS.

I of 1803	A Regulation for defining the Duties of the Board of Revenue, and for determining the Extent of the Powers vested in the Board of Revenue.	Section forty-three.
II of 1803	A Regulation for describing and determining the Conduct to be observed by Collectors in certain cases.	Section thirty.
IV of 1831	A Regulation for better securing to the Grantees personal or hereditary Grants of Money or of Land Revenue, conferred by the Government in consideration of Services rendered to the State, or in lieu of resumed Offices or Privileges, or of Zemindaries, or Pallams forfeited or held under Attachment or Management by the Officers of Government, or as Yoomiahs or Pensions.	The whole.

SCHEDULE—*continued.*

III.—ACTS.

XXXI of 1836	Government Grants ...	The whole.
XXIII of 1838	Exemption of grants from attachment.	The whole.
VI of 1849	An Act for securing Military and Naval Pensions and Superannuation Allowances.	The whole.

STATEMENT OF OBJECTS AND REASONS.

The law relating to pensions is at present distributed over nine Regulations of the Bengal, three Regulations of the Madras, and two Regulations of the Bombay, Codes, as well as three Acts of the Governor General in Council.

The main provision of the law as expressed in the Bengal Regulations XXIV, 1793, section 17, XXXIV, 1795, section 14, XXIV, 1803, section 16, and VI, 1817, and the Madras Regulation IV, 1831, section 2, is the reservation to Government of the right to determine on all claims to the continuance of pensions, and the exclusion of the jurisdiction of the ordinary Courts of judicature in regard to such claims.

In the Bombay Presidency, under the operation of Regulations XXIX, 1827, and VII, 1830, the Civil Courts are barred from the cognizance of suits to enforce such claims throughout the Dekhan, Khandeish and the South Mahratta Country.

The Bengal Regulations, though expressly applicable only to Bengal and the North-Western Provinces, are practically in force throughout the more recently acquired provinces; hence the law as above described applies to all India, except a portion of the Bombay Presidency.

Within this excepted country the Civil Courts have in more than one instance assumed jurisdiction in such cases.

The principle on which that jurisdiction is elsewhere disallowed is founded on perfectly equitable considerations, and is therefore fit for uniform application. It is in effect the assertion of the right of the State to reserve to itself the power of granting or withholding at pleasure concessions which are made gratuitously and without consideration.

The object of the proposed legislation, therefore, is (first) to consolidate the existing law, excluding all those provisions which are either obsolete or ill adapted for enactment in detail; and (second) to extend the law so re-enacted to the whole of British India.

F. R. COCKERELL.

27th February 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th March 1871, and was referred to a Select Committee with instructions to make their report thereon in a fortnight :—

No. 8 OF 1871.

THE LAND IMPROVEMENT BILL, 1871.

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PREAMBLE.

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6. When Collector may grant certificate.
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A Bill to consolidate and amend the law relating to advances of money by the Government for the construction of permanent works of agricultural improvement.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to advances of money by the Government for the construction of permanent works of agricultural improvement; It is hereby enacted as follows :—

CHAPTER I.—*Preliminary.*

Short title.

1. This Act may be called "The Land Improvement Act, 1871":

Local extent.

It extends only to the territories respectively under the government of the Lieutenant Governors of the North-Western Provinces and the Panjáb and under the administration of the Chief Commissioners of Oudh, the Central Provinces and British Burma;

Commencement.

And it shall come into force on the passing thereof.

Repeal of enactments.

2. The enactments mentioned in the schedule hereto annexed shall be repealed to the extent specified therein.

Interpretation-clause.

3. In this Act—

"Land" means land used for agricultural purposes, or waste land which is cultivable;

"Land."

"Rent" means whatever is payable or deliverable for the use or occupation of land;

"Rent."

"Landlord" includes a superior, mesne or immediate proprietor and any person entitled for the time being to receive rent directly from a tenant;

"Landlord."

"Tenant" means any person actually using or occupying land, and liable to pay or deliver rent therefor:

"Tenant."

"Improvement." "Improvement" means:—

1st, wells, tanks and other works for the storage, supply, or distribution of water for agricultural purposes, or the preparation of land for irrigation;

2nd, works for the drainage of land;

for the reclaiming of land from rivers, or from other waters;

for the protection of land from floods, or from erosion or other damage by water;

3rd, the reclaiming, clearing, and enclosing of waste lands for agricultural purposes;

4th, the clearing of the land from stones or other obstacles to cultivation;

5th, the renewal or re-construction of any of the foregoing works, or such alterations therein, or additions thereto, as are not required for maintaining the same, and which increase durably their value; and

"Collector" means the Collector of land-revenue, or the Deputy Commissioner, or any officer authorized by the Local Government to exercise the powers of a Collector under this Act.

"Collector."

CHAPTER II.—*Advances of Money for making Improvements.*

Application for advance.

4. Any landlord or tenant desiring to make an improvement in any land of which he is in possession or occupation, and to obtain an advance of money to enable him to make such improvement, may make an application to the Collector for such advance, stating at the same time the nature and amount of the security which the applicant proposes to furnish for the repayment of such advance.

Procedure of Collector on receiving application.

5. On receiving such application, the Collector shall make such inquiry as he deems necessary to ascertain the propriety or otherwise of making the advance.

When Collector may grant certificate.

6. If the Collector be satisfied—

(a) that the improvement will immediately or prospectively increase the annual value of the land to be improved by an amount exceeding the largest sum to be charged in any one year under this Act for the repayment of the advance, and

(b) that the proposed security is adequate,

he may grant to the applicant a certificate sanctioning an advance of money for the purpose of making the improvement.

Notice to landlord.

7. If (a) the applicant is a tenant not having the right to transfer his interest in the land without the consent of the landlord,

or (b) if the applicant is a tenant having such right, but the amount of the advance applied for exceeds the value of the said interest,

and if, in either of such cases, the Collector is not satisfied that the proposed security is adequate,

the Collector shall serve notice of the application on the landlord personally or upon his agent authorized to receive service on his behalf.

Proof of service of notice.

8. No such notice shall be deemed to have been served unless the service is acknowledged by the landlord or his agent, or the fact of its having been made be otherwise established to the satisfaction of the Collector.

Certificate when granted.

9. If the landlord does not within one month after such service signify in writing to the Collector his dissent to the making of the proposed improvement, or if he dissents but, after the Collector has explained his reasons for thinking the improvement desirable, withdraws in writing such dissent, the Collector may grant the certificate.

Contents of certificate.

10. The certificate shall

(a) state the amount of the advance;

(b) state the conditions under which it is to be made and recovered;

(c) specify the land or interest in the land (if any) which, in the event of any sum not being repaid by the person receiving the advance, shall become chargeable for the repayment of the same; and

(d) state the nature and amount of any other security furnished.

Advance of money by Collector.

11. When such certificate has been granted, the Collector may make the advance therein mentioned.

Advances recoverable as arrears of land-revenue.

12. All sums stated in such certificate shall, when they become due, be recoverable from the person to whom the advance was made, or from any person who has become security for the repayment thereof, as if they were arrears of land revenue due by the person to whom the advance was made or by his security.

If any such sum cannot be so recovered, it shall be recoverable as if it were an arrear of revenue due on the land specified in the said certificate:

Provided that when the person to whom the advance was made is a landlord or a tenant having a right to transfer his interest in the land without the consent of the landlord, the interest of no person, other than such landlord or tenant, in the said land shall be sold under this section.

Advance not to raise presumption of ownership.

13. The making of an advance under this Act to a tenant shall in no case be deemed to confer upon him any right to or interest in the land in respect of which the advance is made, or to alter the respective rights or interests of landlord and tenant in such land.

CHAPTER III.—*Supplementary Powers.*

14. The Governor General in Council shall determine, from time to time, the aggregate amount which may be applied by the Local Government for the purpose of making advances under this Act, or which may be permitted to remain outstanding and not repaid or discharged at any one time, on account of such advances.

Power to fix aggregate amount of advances.

15. The Local Government, with the previous sanction of the Governor General in Council, may make rules consistent with this Act in all matters connected with its enforcement, and may, from time to time, alter and add to the rules so made.

Power to make rules.

Such rules shall, among other things, make provision :—

1*st*, for prescribing the manner in which applications may be made by persons desiring to obtain advances from the Collector for making improvements, and in which inquiries relating to such applications shall be conducted;

2*nd*, for prescribing the forms which are to be used in any proceeding under this Act;

3*rd*, for determining the conditions under which such advances may be made, and under which they are to be repayable;

4*th*, for securing the due expenditure of such advances, and the due execution, inspection, and maintenance, during the term fixed for the repayment of the advance, of the improvements for which the advances are made;

5*th*, for keeping and auditing the accounts of such advances;

6*th*, for making local enquiries or otherwise carrying out the provisions of this Act.

Any sums expended by the Collector in accordance with rules made under this section shall be recoverable as if they were part of the advance in connection with which they were made.

SCHEDULE.

Bengal Regulations.

Number and Year.	Title.	Extent of repeal.
II. 1793.	A Regulation for abolishing the Courts of Mual Adawlut or Revenue Courts, and transferring the trial of the suits which were cognizable in those Courts to the Courts of Dewanny Adawlut; and prescribing rules for the conduct of the Board of Revenue and the Collectors.	Sections twenty-three and forty-four.
XIV. 1793	A Regulation for the recovery of arrears of the public revenue assessed upon the lands, from Zemindars, independent Talookdars, and other actual proprietors of land, and farmers of land holding farms immediately of Government.	Section forty.

SCHEDULE—*continued.*

Bengal Regulations—continued.

Number and Year.	Title.	Extent of repeal.
III. 1794	A Regulation for exempting proprietors of land (with certain exceptions) from being confined for arrears of revenue; and for prescribing the process by which Tehsildars are to demand payment of arrears; and for enabling the Collectors to recover from Native Officers employed under them, public money or papers which they may embezzle or retain; and for expediting the trial of causes relating to the public revenue or the rents of individuals.	Section eight.
VI. 1795	A Regulation prescribing the process by which the Collector and the Tehsildars are to realize the public revenue payable from the lands in the province of Benares.	Section forty-six.
XLVI. 1795	A Regulation for extending to the Province of Benares, Regulation XXXIII, 1793, entitled, "A Regulation for re-enacting, with Modifications, the Rules passed on the 11th February and 21st October, 1791, for repairing the Embankments kept in Repair at the public Expense; and for encouraging the digging of Tanks or Reservoirs and Watercourses, and making Embankments.	The whole.
XLIV. 1803	A Regulation prescribing Rules for the Repair of Watercourses, Wells, and of other Works constructed for the Improvement of the Cultivation of the Lands, and kept in Repair at the public Expense, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, and for affording Encouragement to Individuals to construct such Works.	The whole.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to consolidate and amend the law relating to advances of money by the Government for the construction of works of agricultural improvement.

Almost from the commencement of the British rule in India, the Government has recognized the duty of making advances, usually called *takkávi*, to the owners and occupiers of land, for the purpose of promoting the construction of minor works of agricultural improvement, not requiring much engineering skill or the employment of large numbers of labourers, but of such a description that they can be designed and carried out by the people themselves. The existing law upon the subject is contained in the Regulations mentioned in the schedule to the Bill. It is provided by these enactments that *takkári* advances shall be recoverable by the same processes which are applicable to the recovery of arrears of land-revenue, and the security for repayment is thus rendered complete.

The provisions of the Regulations in question are, in some respects, hardly suited to the circumstances of the present time. The consolidation of the existing law upon the subject is necessary, and it is desirable to take the opportunity of amending the law where it is defective.

The system under which *takkávi* advances have long been made in India for permanent agricultural improvements, and which it is proposed to continue under the present Bill, is identical in principle with that which has been carried out, with admirable results, in the United Kingdom, by means of the Land Improvement Acts, and it is believed that this principle may properly receive a wider and more systematic development in India than has hitherto been given to it.

The Bill defines the classes of works for which the assistance of the Government may be granted; it authorizes the Local Governments, with the previous sanction of the Governor General in Council, to make rules prescribing the manner in which applications for advances may be made; the conditions under which advances may be granted, and under which they will be re-payable; for securing the due expenditure of the advances, the proper execution, inspection and maintenance of the works for which the advance was made; and for the keeping and auditing of accounts.

Long experience has shown that the system of granting advances of this description cannot throw any financial burden on the public, for no advance can be made unless the reproductive character of the work is certain, while the security for the repayment, both of the capital and interest, will be in every case complete.

The Bill refers only to advances for works of permanent agricultural improvement. A vicious system formerly prevailed in some parts of India, under which nominal advances, called *takkávi*, were often made to liquidate balances due on account of Government revenue, and for other temporary purposes. This system had nothing in common with that described in the present Bill.

JOHN STRACHEY.

The 16th January 1871.

WHITLEY STOKES,

Secy. to the Govt. of India.

The following Bill, and Statement of Objects and Reasons accompanying it, are published for general information, by order of His Excellency the Governor General, under the 19th of the Rules for the Conduct of Business at Meetings of the Council of the Governor General of India for the purpose of making Laws and Regulations.

No. 9 OF 1871.

A Bill to provide for the levy of rates on land in Oudh.

Preamble.

WHEREAS it is expedient to provide for the levy of rates on land in Oudh to be applied to local and provincial purposes; It is hereby enacted as follows:—

Short title.

1. This Act may be cited as "The Oudh Local Rates Act."

Local extent.

It extends only to the territories under the administration of the Chief Commissioner of Oudh,

Commencement.

and it shall come into force on the first day of April 1871.

Interpretation-clause.

2. In this Act—

"Land" means land assessed to the land-revenue, and includes land whereof the land-revenue has been wholly or in part released, compounded for, redeemed, or assigned:

"Landlord"

"Landlord" means the person in receipt of the rent of any land, and responsible for the payment of the land-revenue, if any, assessed on the estate. It also includes a Muáfidár or other person holding land, the land-revenue of which has been released, compounded for, redeemed, or assigned:

"Estate."

"Estate" means all or any part of a village separately assessed to the land-revenue, or separately exempted from payment thereof; and

"Annual value."

"Annual value" means as follows:—

(1) In cases in which the settlement of the land-revenue is liable to periodical revision, it means double the amount of the land-revenue assessed on an estate;

(2) In cases in which such settlement is not liable to such revision, or in which the land-revenue or a portion thereof has been released, compounded for, redeemed, or assigned, it means double the amount which, if the settlement were liable to such revision, would be assessable as land-revenue on the estate.

Rates assessable.

3. A rate, not exceeding one and a quarter per cent. on the annual value, shall be assessed on every estate.

Such rate shall be payable by the landlord independently of, and in addition to, any land-revenue for the time being assessed on the estate and any local cesses now imposed thereon.

Power to recover contribution.

4. Every landlord may recover from his co-sharers or pattídárs, if any, a share of the rate bearing the same proportion to the whole rate that the share of such co-sharer or pattídár, recorded at the time of the settlement, bears to the whole estate for the rate on account of which such landlord is responsible.

Rate on land in the occupation of an under-proprietor, or tenant with right of occupancy.

5. In any case in which the rate is charged on a landlord on account of land in the use or occupation of an under-proprietor, permanent lessee or a tenant with right of occupancy, such landlord may realize from such under-proprietor, lessee or tenant, a share of the rate bearing the same proportion to the whole rate that the share of such under-proprietor, lessee or tenant, in the annual value of the land on which the rate is charged, bears to half the annual value of such land.

Jurisdiction over suits as to rates.

6. Suits for the recovery from co-sharers, under-proprietors, permanent lessees, and tenants with rights of occupancy, of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of

such rate, or for the settlement of accounts, shall be cognizable by the Courts of Revenue in Oudh,

and the provisions of the Oudh Rent Act, chapters VII, VIII and IX, shall apply to such suits.

Revision of rates.

7. In case of revision of the land-revenue of any estate in consequence of alluvion or diluvion, rates assessed under this Act shall also be liable to revision.

General fund.

8. The proceeds of all rates levied under this Act shall be carried to the credit of a general provincial fund, and, subject to the provisions of section nine, the balance for the time being at the credit of such fund shall be applied for the benefit of the province of Oudh in such manner as the Chief Commissioner from time to time directs.

Assignments for local purposes.

9. The Local Government shall, from time to time, assign from such fund an amount to be applied in each district for expenditure on all or any of the following purposes—

(1) The construction, repair, and maintenance of roads and communications;

(2) The construction and repair of school-houses, the maintenance and inspection of schools, and the training of teachers;

(3) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells, and tanks, the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works and undertakings of public utility likely to promote the public health, comfort or convenience.

Such assignment shall not be less and may be more than seventy-five per cent. of the total sum assessed under this Act in such district.

Unexpended portion of assignment.

10. Any portion of such assignment which remains unexpended at the end of the financial year in which the assignment was made shall, unless the Local Government otherwise directs, be held to be a portion of the general provincial fund mentioned in section eight.

Accounts of receipts.

11. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of the assignment made under section nine, shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the Local Committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local official Gazette.

Appointment of Committees.

12. The Local Government shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of assisting in determining how the amount mentioned in section nine shall be applied, and in the supervision and control of the expenditure of such amount:

Provided that not less than one-half of the members of such Committee shall be persons not in the service of the Government, and owning or occupying land in the district, or residing therein.

The Local Government shall, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

Power to make supplementary rules.

13. The Chief Commissioner may, by notification, from time to time,

(a) prescribe by what instalments and at what times any rate imposed under this Act shall be payable, and by whom it shall be collected and paid;

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(c) exempt any portion of the territories under his administration from the operation of this Act.

Every notification under this section shall be published in the local official Gazette.

STATEMENT OF OBJECTS AND REASONS.

The Resolution of the Government of India, in the Financial Department, dated the 14th December 1870, confers upon Local Governments additional responsibilities for the administration of certain departments of the public service, specially connected with local and provincial requirements. It is proposed largely to reduce the amount which the Imperial Government has hitherto levied from the public by direct taxation, and it has become necessary to diminish, to a small extent, the grants hitherto made from the imperial revenues for expenditure on local and provincial purposes. In Oudh, many works of local public improvement are urgently required, but the funds already at the disposal of the Government of the Province are insufficient, and, for the reasons just stated, no further assignment from the imperial revenues can, under existing circumstances, be made. To supplement these funds, it is proposed by the Local Government to impose a small additional rate on the land.

This rate will be identical in its nature with the cesses for roads, schools and other local purposes which have long been levied, and with which the people have been familiar since the establishment of the British Government in Oudh. The more influential and wealthy representatives of the Taluqdárs have signified to the Chief Commissioner their approval of the proposed measure.

The Bill imposes on all land in Oudh which has been assessed to the land-revenue, or assigned to Muáfidárs and others, a rate not exceeding one and a quarter per cent. on the annual value of the land. The rate will be payable by the landlord, but where there are co-sharers, under-proprietors, or tenants with rights of occupancy, who intercept a portion of the annual value of the land, he will be entitled to recover from such persons a share in the rate bearing the same proportion to the whole rate as the landlord's share in the profits of the land bears to the share of the subordinate holder.

JOHN STRACHEY.

The 10th March 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill, and Statement of Objects and Reasons accompanying it, are published for general information, by order of His Excellency the Governor General, under the 19th of the Rules for the Conduct of Business at Meetings of the Council of the Governor General of India for the purpose of making Laws and Regulations.

No. 10 OF 1871.

A Bill for the levy on Land of rates to be applied to provincial local purposes in the North-Western Provinces.

Preamble.

WHEREAS it is expedient to provide, in the North-Western Provinces of the Presidency of Fort William, for the levy on land of rates to be applied to local purposes; It is hereby enacted as follows:—

I.—Preliminary.

Short title.

1. This Act may be called "The North-Western Provinces Local Rates Act, 1871."

Extent of Act.

It extends only to the territories subject to the Lieutenant-Governor of the North-Western Provinces,

and it shall come into force on the first day of April 1871.

Interpretation-clause.

2. In this Act—

"Commissioner" means Commissioner of a Division;

"Collector" means the Head Revenue Officer of a district;

"Division" and "district" mean the tracts of country ordinarily known by such names for purposes of civil administration;

"Land" means land used for agricultural purposes, or waste land which is cultivable.

"Rent" means whatever is payable or deliverable for the use or occupation of land.

"Tenant" means any person using or occupying land, and liable to pay or deliver rent therefor.

"Landlord" means the person in possession of an 'estate' or a share of an estate, or of the rents and profits of such estate or share.

"Estate" means all or any part of a village separately assessed to the payment of land revenue, or of which the land revenue has, either wholly or in part, been released, compounded for, redeemed, or assigned.

"Annual value" means as follows:

(1). In cases in which the settlement of the land-revenue is liable to periodical revision, it means double the amount of the land-revenue for the time being assessed on an estate;

(2). In cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, it means double the amount which, if the settlement were liable to such revision, would be assessable as land-revenue on the estate.

"Local purposes" means—

(1). The construction, repair and maintenance of roads and communications;

(2). The maintenance of the police;

(3). The construction and repair of school-houses, the maintenance and inspection of schools, and the training of teachers;

(4). The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells, and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works likely to promote the public health, comfort or convenience.

II.—Rates on Land in Estates in Districts of which the Settlement is liable to Revision.

Rate on estates where the settlement has expired.

3. Every estate situate in any district in which the term of the settlement of the land-revenue made under Regulation IX of 1833 has expired, shall be liable to the payment of such rate, not exceeding five per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

Such rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate.

Provided that in estates in which, before the passing of this Act, provisional engagements have been taken from the landlord for the payment of the land-revenue and cesses in one consolidated sum, and in which it appears to the Lieutenant-Governor inexpedient to cancel such engagements, one-eleventh part of such sum shall be deducted on account of such cesses, and shall be treated in all respects as if it were a portion of a rate levied under the former part of this section.

III.—Rates on Land in Estates of which the Land Revenue is not liable to periodical Revision.

Rate on estates where revenue is not periodically revised.

4. Every estate situated in a district of which the land-revenue is not liable to periodical revision, shall be liable to the payment of such rate as the Lieutenant-Governor from time to time imposes not exceeding two annas for each acre under cultivation or which has been cultivated within the three years next before the assessment of the rate.

Rate to be paid by landlord.

5. The rate shall be paid by the landlord independently of and in addition to any land-revenue assessed on the estate, and in addition to the cess levied now on account of roads.

Lieutenant-Governor to prescribe rules for ascertaining area of cultivated land

6. The Lieutenant-Governor shall, from time to time, prescribe rules for ascertaining the area of the cultivated land assessable under section four.

Landlord's right to recover half rate from tenants.

7. The landlord may recover, from every tenant paying rent to him in respect of land on which such rate has been assessed, and for the payment of which the landlord is liable, an amount equal to one-half of the rate assessed on the land held by such tenant.

Power to make rules as to when a landlord may recover rates from tenants holding at fixed or beneficial rates.

8. The Lieutenant-Governor may from time to time make rules consistent with this Act, for determining the cases in which a landlord shall be entitled to recover, from tenants holding at fixed or beneficial rates of rent, the whole or any portion of the rate assessed on the land held by such tenants.

IV.—Manner in which the Rates are to be expended.

Rates to be carried to general fund.

9. The proceeds of all rates levied under this Act shall be carried to the credit of a general fund.

Assignments from general fund.

10. The Local Government shall, from time to time, make an assignment from such fund of the amount to be applied in each district for expenditure for local purposes.

Such assignment shall not be less than seventy-five per cent. of the total sum assessed under this Act in such district.

Works benefiting several districts.

11. In the case of works which benefit more districts than one, the Local Government may determine what proportion of the expense of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the assignments made as aforesaid to such districts respectively.

Unexpended portion of assignment.

12. Any portion of such assignment remaining unexpended at the end of the financial year in which the assignment was made shall, unless the Local Government otherwise specially directs, be held to be a portion of the general fund mentioned in section nine.

Accounts to be kept.

13. Accounts of the receipts on account of all rates levied under this Act, and of the receipts and expenditure of such assignment, shall be kept in each district.

The details of such accounts shall, at all reasonable times, be open to the inspection of the Committee appointed under section fourteen.

An abstract of such accounts shall be prepared annually in English and in the Vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local official Gazette.

Local Committees.

14. The Local Government shall appoint, in each district, a Local Committee, consisting of not less than six persons, for the purpose of assisting in the determination of the objects to which any money made available in accordance with this Act for expenditure within the district for local purposes shall be applied, and in the supervision and control of the expenditure incurred.

The Local Government shall, from time to time, prescribe the manner in which the Members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee: Provided that not less than one-half of the Members of such Committee shall be persons not in the service of the Government, and owning or occupying land in the district, or residing therein.

V.—Miscellaneous.

Suits under Act cognizable by Collector.

15. Suits for the recovery from co-sharers, tenants or others of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Collector as if such suits had been included among the suits mentioned in section twenty-three of Act No. X of 1859 and in section one of Act No. XIV of 1863,

and appeals from decisions in such suits shall be cognizable in accordance with the provisions of Act No. X of 1859 and Act No. XIV of 1863.

Limitation of appeals.

16. In matters connected with the assessment and collection of any sum leviable under this Act, appeals to the Commissioner from the orders of the Collector, and appeals to the Board of Revenue from the orders of the Commissioner, shall be presented within thirty days from the date of the order.

Power to invest subordinate officers with powers of Collector.

17. The Lieutenant-Governor may invest any officer subordinate to a Collector with all or any of the powers of a Collector for the purposes of this Act. The orders passed by any officer so invested shall be subject to revision by the Collector, but shall be appealable to the Commissioner only.

Revision of rates in cases of alluvion or diluvion.

18. In case of revision of the land-revenue of any estate in consequence of alluvion or diluvion, rates assessed under this Act shall also be liable to revision.

Recovery of rates.

19. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

Supplementary powers of Local Government.

20. The Lieutenant-Governor may, by notification from time to time,

(*a*) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be collected and paid to Government;

(*b*) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*c*) exempt any portion of the territories within its jurisdiction from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act.

Every notification under this section shall be published in the *Government Gazette, North-Western Provinces.*

STATEMENT OF OBJECTS AND REASONS.

The Resolution of the Government of India in the Financial Department, dated 14th December 1870, confers upon Local Governments the charge of certain Departments of the public service spe-

cially connected with local requirements, and reduces the amount of the grants hitherto made for those services from the Imperial Revenue. With the object of supplementing those grants, and of providing the means of carrying out many works of local improvement which are urgently required, but for which under existing circumstances no assignments can be made from Imperial Funds, the Lieutenant-Governor of the North-Western Provinces desires to impose additional rates on the land. The present Bill is intended to give the necessary powers to the Local Government.

In districts temporarily settled, a rate of five per cent. on the annual value of every estate has been hitherto imposed, on the revision of the assessment of the Government demand on account of land-revenue, made under Regulation IX of 1833. It is now proposed to impose this rate on all such estates of which the settlement has expired, without waiting for the regular revision of the assessment.

In the permanently settled districts, a rate of one per cent. on the Government demand on account of land-revenue is now paid by landlords. The amount realized by this rate is altogether inadequate to meet the local requirements of these districts; and it is therefore proposed to levy a further rate of two annas on each acre of cultivated land, in all estates of which the land-revenue is not liable to periodical revision, giving the landlord power to recover one-half the rate levied from the tenants holding under him.

J. F. D. INGLIS.

The 10th March 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill, and Statement of Objects and Reasons accompanying it, are published for general information, by order of His Excellency the Governor General, under the 19th of the Rules for the Conduct of Business at Meetings of the Council of the Governor General of India for the purpose of making Laws and Regulations :—

No. 11 OF 1871.

A Bill for imposing a duty on certain trades and dealings in the North-Western Provinces and Oudh.

Preamble.

Whereas it is expedient to impose a duty on certain trades and dealings in the North-Western Provinces and Oudh; It is hereby enacted as follows :—

Short title.

1. This Act may be called "The License Tax (North-Western Provinces and Oudh) Act:"

Local extent.

It extends to the territories respectively subject to the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, except such districts or tracts as the Local Government may from time to time, permanently or for a fixed period, exempt from its operation;

Commencement.

And it shall come into force on the first day of April 1871.

Interpretation clause.

2. In this Act—

District.

"District" means the tract of country ordinarily known by such name for purposes of Civil Administration.

Collector of the District.

"Collector of the District" means the Head Revenue Officer of a District.

Collector.

"Collector" means any officer subordinate to the Collector of the District invested with all or any of the powers of a Collector of a District.

Duty payable by person coming under Schedule A.

3. Every person falling under any of the heads specified under Schedule A hereto annexed, and carrying on (whether on behalf of himself or any other person) his trade or dealing, shall be required to pay a duty fixed by the Local Government not exceeding the duty specified in Schedule B hereto annexed.

Classification of trades.

4. For the purposes of this Act, trades and dealings shall be divided into the three classes enumerated in Schedule A.

Collector to determine class.

5. In all cases of doubt or objection, the Collector of the District shall decide the class, if any, under which any person shall fall. There shall be no appeal from such decision.

List of persons liable to pay duty.

6. On or before the first day of April in this year and the first day of January in every subsequent year, the Collector shall make a list of the persons liable to pay duty under this Act, and such list shall state the trade or dealing of each of the persons therein named, and the duty payable by them.

All lists made under this section shall be filed in the office of the Collector.

The Collector shall, at or about the same time, issue a notification, in such form as the Local Government directs, showing the classes assessable under this Act, and the rate at which each class is assessed, with such other information as the Local Government may direct.

The notification shall be published in the principal mahallas or ganjes of all towns, and in the chaupál, or other public place, in all villages concerned.

Notice to persons assessed.

7. So soon as may be practicable after the issue of such notification, notice shall be served on each person assessed: provided that in any year it shall not be necessary that such notice shall be served on any person who may have been assessed under this Act in the year immediately preceding.

Such notice shall contain—

the name and designation of the person assessed,

the class under which he falls,

the amount payable,

the date or dates on which payment is to be made,

the mode and place of payment,

the penalty incurred by failure to make payment of the amount on the given date,

and shall notify that if the person so served continues his trade or dealing, payment of the amount specified in the notice must be made within thirty days next after the first day of January of each successive year.

Payment of duty.

8. Payment of the prescribed duty shall in all cases be made to the Collector within the district in which the trade or dealing is carried on: provided that in all cases where the trade or dealing is carried on in more than one district, payment shall be made in one district only, under the rules prescribed in this behalf by the Local Government.

Grant of license.

9. The Collector shall thereupon grant a license to the person paying such duty. Such license shall be signed by the Collector or by any officer whom he authorises in this behalf, and shall specify—

(1). The date of the grant thereof.

(2). The name and trade or dealing of the licensee.

(3). The sum paid for the license.

(4). The place or places where the licensee intends to carry on his trade or dealing for the ensuing year.

Receivers and managers chargeable.

10. Receivers or managers appointed by any Court in India, and the Courts of Wards, shall be chargeable under this Act in respect of any trade or dealing, of which the income is officially in their possession or under their control.

Power to retain assessment paid by trustee, &c.

11. When any trustee, guardian, curator, committee, or agent is assessed under this Act in such capacity, or when any receiver appointed by any Court or Court of Wards is assessed under this Act, every person and Court so assessed may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee, or agent, or as such receiver or Court of Wards, retain so much as is sufficient to pay the amount of the assessment.

Every such person or Court is hereby indemnified for every retention and payment made in pursuance of this Act.

Power to require returns from Municipalities.

12. The Collector of the District may require any Municipality constituted under Act No. XXVI of 1850, Act No. XVIII of 1864, or Act No. VI of 1868 to furnish, within a period to be specified under the orders of the Local Government, returns showing the names and numbers of persons assessable under this Act resident within the limits of such Municipality, together with the class under which they fall and the amount payable by them.

If the Municipality fails within the period prescribed to make such returns, or if it make such returns, but the Collector of the District has reason to doubt their accuracy, he may at any time cause a return shewing the names and numbers aforesaid to be prepared in such manner as may be prescribed by the Local Government.

Notice to Municipalities.

13. When the return mentioned in section twelve has been furnished or prepared, notice shall be served on the Municipality calling on it to pay to the Collector of the District, within a period to be specified in the notice, a sum calculated on such return in accordance with the provisions of this Act.

Any Municipality may, subject to the provisions of section fifteen, appropriate all or any part of its revenues to the payment of the sum assessed upon it under this section, or raise such further sums in addition to its existing revenue as may be needful for such payment: provided that such further sums shall be raised in accordance with the Act under which it is constituted.

Penalty for carrying on trade without license or for refusing to produce license.

14. Every person not resident within the limits of a Municipality who is found, after expiry of the period specified in the notice to be served under section seven, carrying on any trade or dealing specified in Schedule A without possession of a license under this Act,

and every person required by this Act to take out a license who without reasonable excuse neglects or refuses to produce and shew his license when required so to do by an officer empowered in writing by the Collector to make such requisition,

shall be punished on conviction before a Magistrate with a fine amounting to twice the sum payable by him under Schedule B.

There shall be no appeal from the order of a Magistrate under this section.

Assessments to be a first charge.

15. Sums assessed upon Municipalities under section thirteen shall be deemed, after payment of police charges, a first charge on their revenues, anything in Act No. VI of 1868 notwithstanding.

Recovery of arrears.

16. All arrears due under this Act may be recovered as if they were fines.

Saving of itinerant vendors.

17. Nothing in this Act applies to persons being itinerant vendors only.

Powers of Local Government.

18. The Local Government may from time to time by notification exempt from the operation of this Act,

(*a*) any portion of the territories under his Government,

(*b*) alter or add to Schedule A,

(*c*) make rules consistent with this Act for the guidance of officers in all matters connected with its enforcement.

All notifications under this section shall be published in the local official Gazette, and no notification under clause *b* shall take effect until the first day of April next after its publication.

SCHEDULE A.

CLASS I.

Bankers.
Wholesale dealers in country produce.

CLASS II.

Cloth-sellers.
Metal Vessel-sellers.
Fuel-sellers (Tálwalla).
Chowdrees.
Agents.
Letters-out of Carriages, Buggies, &c.
Contractors.

CLASS III.

Sellers of Sweetmeats.
" Tobacco.
" Grocery and Spices.
" Salt.
" Pán.
" Bracelets.
" Grain and Provisions.
" Butcher's-meat.
" Perfumes.
" Jewellery.
" Gold and Silver Laces, Threads, &c.
" Ghee.
" Lime.
" Articles made of stone: including Grindstones and Mortars.
" Miscellaneous Articles of European manufacture.
" Silk.
" Shoes and Boots.
" Drugs and Medicines.
" Petty Timber Dealers.
" Blankets, Felt, &c.
" Durrees.
" Leather.
" Books.
" Manufactured Iron.
" " Wood.
Letters-out of Ekkas.
" " Camels.
Brokers.
Weighmen.

SCHEDULE B.

Every person who shall exercise any trade, dealing, or profession, for gain or profit, for any period between the 1st of April in one year and the 1st of April in the succeeding year, shall pay for such period:—

If belonging to Class	I	...	Rs.	6
" "	II	...	"	1
" "	III	...	"	2

STATEMENT OF OBJECTS AND REASONS.

This Bill purports to impose a duty on trades, dealings and professions in the North-Western Provinces and Oudh, and its object is to confer upon the Government of those territories the powers necessary to raise a part of the sum required for local expenditure.

The trades, dealings and professions to be taxed are enumerated in schedule A. The duty will be levied on them if carried on in the North-Western Provinces or Oudh. Section eighteen gives the Local Government power to alter this schedule, by notification in the Gazette. It has been considered necessary to reserve this power because the schedule, as at present framed, may be found hereafter to have omitted trades, dealings, or professions, which should be included; or, on the other hand, it may be found necessary to exempt trades, dealings, or professions enumerated in it, or to alter the classification.

The schedule has been framed so as to include only trades, dealings and professions which, it is believed, will everywhere be competent to pay the rate assessed. Exemption is restricted to the case of persons having no fixed place for carrying on trade, such as hawkers and pedlars.

Trades, dealings and professions have been divided into three classes; the maximum rate to be charged on each class being 12, 8 and 4 per cent. per annum respectively. The amount assessed on any person will not be calculated on his supposed income or profits, but according to the class into which the trade, dealing, or profession he carries on, may fall.

The power of determining the class under which, in doubtful cases, any person may fall is reserved by section five to the Collector without appeal.

It has been provided by section eight that payment shall, in all cases, be made to the Collector of the District in which the trade, dealing, or profession is carried on, and when it is carried on in more than one District, the District in which payment is to be made, is to be determined by the Lieutenant-Governor.

Municipalities constituted under Act VI of 1868 will be assessed in a lump sum, based upon returns, to be furnished by the Municipality, of persons assessable under the Act. If the Collector has reason to doubt the accuracy of this return, power is given to him by section twelve to cause a return to be prepared under his own orders.

Section thirteen gives Municipalities so assessed the power to raise the sum required by any of the means enumerated in the Act under which it is constituted.

The remaining sections of the Bill do not require notice.

J. F. D. INGLIS.

The 1st March 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill is published for general information, by order of His Excellency the Governor General, under the 19th of the Rules for the Conduct of Business at Meetings of the Council of the Governor General of India for the purpose of making Laws and Regulations :—

No. 12 OF 1871.

THE INDIAN INCOME TAX BILL.

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A BILL FOR IMPOSING DUTIES ON INCOME.

Preamble.

For the purpose of imposing duties on income arising from offices, property, professions and trades; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

Short title.

1. This Act may be called "The Indian Income Tax Act:"

Local extent.

It extends to the whole of British India;

Commencement of Act.

It shall come into force on the first day of April 1871.

Repeal of Act XVI of 1870.

2. On and from the said day, Act No. XVI of 1870 shall be repealed:

Provided that such Act shall continue in force until the first day of April 1872

(*a*) as to taxes due thereunder, and

(*b*) as to assessments which ought to have been made thereunder, but which have not hitherto been made and completed.

The references made in the Court Fees Act, Schedule II, to the Indian Income Tax Act shall be deemed to be made to this Act.

Interpretation-clause.

3. In this Act—unless there be something repugnant in the subject or context—

"Income."

"Income" means income and profits accruing and arising in British India.

"Magistrate."

"Magistrate" means any person exercising the powers of a Magistrate, or of a Subordinate Magistrate of the First Class, and includes a Magistrate of Police and a Justice of the Peace:

"Company."

"Company" means an Association carrying on business in British India whose stock or funds is or are divided into shares and transferable, whether such Company be incorporated or not, and whether its principal place of business be situate in British India or not:

"Firm."

"Firm" includes a Hindú undivided family:

"Person."

"Person" includes a firm:

"Defaulter."

"Defaulter" includes a firm making default under this Act:

"Rackrent."

"Rackrent" means the full rent or value at which lands or houses are worth to be let for the year.

"Collector."

In the case of any Company or Municipal or other public Body or Association not being a Company, "Collector" means the Collector of Land Revenue of the place or district at or in which its principal place of business in British India is situate. And in the case of any person chargeable under this Act, "Collector" means the Collector of Land Revenue of the place or district at or in which such person resides.

Exemptions from Act.

4. Nothing in this Act applies to the pay and allowances of officers, warrant officers, non-commissioned officers and privates of Her Majesty's Forces or of Her Majesty's Indian Forces, who are not in Civil employment, when such pay and allowances do not exceed five hundred rupees per mensem;

or to any moveable or immoveable property solely employed for religious or charitable public purposes.

And no member of a firm which is for the time being chargeable under this Act shall, as such, be chargeable under this Act.

Power to exempt from Act.

5. The Governor General in Council may from time to time, by order, wholly exempt from the operation of this Act the whole or any part of the income and profits of any tribe or class of persons in British India.

The Governor General in Council may revoke any such order.

All orders and revocations made under this section shall be published in the *Gazette of India*.

PART II.

DUTIES ON OFFICES.

Duties on offices.

6. A duty of two pies for every rupee shall be levied in respect of every office or employment of profit in British India under Government or under a Company or a Municipal or other public Body or Association not being a Company,

and upon every salary, annuity or pension paid in British India by Government or by a Company or by a Municipal or other public Body or Association not being a Company to any person residing in British India or serving on board a ship plying to and from British Indian ports, whether on account of himself or another person.

Exemption of incomes less than Rs. 62-8 per mensem.

7. No income amounting to less than sixty-two rupees eight annas per mensem shall be chargeable under this Part.

Deduction in case of Government officials and pensioners.

8. In the case of every person holding any paid office, employment or commission under Her Majesty or under the Government of India, or under any Local Government, or receiving any annuity or pension from Her Majesty or any such Government,

the duty to which he is liable under this Part shall be deducted from his pay, annuity or pension at the time of payment by the Examiner of Claims or other proper officer, and shall be deemed to be a tax paid under this Act.

Deduction in case of servants and pensioners of Companies and Municipalities.

9. In the case of every person holding a paid employment under or receiving any annuity or pension from any Company, or any Municipal or other public Body or Association not being a Company, the duty to which he is liable under this Part shall be deducted from his pay, annuity or pension at the time of payment by the Treasurer or other officer whose duty it is to make such payments, and shall be deemed to be a tax payable under this Act.

Payment to Government.

Every such Treasurer or other officer shall, as soon as may be after making such deductions, pay to the credit of the Government of India, or as such Government from time to time directs, the amount of such deductions and shall be answerable to such Government for such payment.

Indemnity.

Every Company, public Body or Association, Treasurer or other officer as aforesaid is hereby indemnified for all deductions and payments made in pursuance of this section.

Annual return by Treasurer, &c.

The Treasurer, Secretary or principal Agent or Manager of every such Company and public Body or Association shall prepare, and, on or before the thirtieth day of April in each year, deliver, to the Collector, in such form as may be prescribed by the Governor General in Council, a return in writing showing the names of every person holding at the date of the said return a paid employment under or receiving a pension or annuity from the Company or Body or Association whose pay or pension or annuity as such amounts to sixty-two rupees, eight annas per mensem or upwards, together with the salaries, annuities or pensions payable by the Company or public Body or Association to all such persons respectively.

Deduction of duty leviable in April 1871.

10. Whenever the duty leviable under this Part in April 1871 is not deducted at the time of payment in that month from the pay, annuity or pension chargeable therewith, it shall be deducted from such pay, annuity or pension at some subsequent time of payment.

PART III.

COMPANIES.

Shipping Companies.

11. The Treasurer, Secretary or principal Agent or Manager in India of every Company shall, in the case of a Shipping Company trading between British India and any other country, pay to Government in respect of one moiety of the nett profits made by each of the ships of such Company engaged in such trade, during the year ending on the day on which the Company's accounts shall have been last made up, the duty of two pies in the rupee,

Other Companies.

and in the case of every other Company pay to Government in respect of the whole of the nett profits made in British India by such Company during the year ending on the day on which the Company's accounts shall have been last made up, the duty of two pies in the rupee,

Statement of result of accounts.

and shall prepare, and, on or before the thirtieth day of April in each year, deliver, to the Collector, a statement in writing signed by him showing the result of such accounts.

Annual return of nett profits.

12. If in the case of any Company no such accounts have been made up within any year ending on the thirty-first day of March, the Treasurer, Secretary or principal Agent or Manager of such Company shall prepare, and, on or before the next following thirtieth day of April, deliver to the Collector a return in writing signed by him and stating the nett profits made by such ships or by the Company (as the case may be) during the year ending on the said thirty-first day of March.

Power to require officers of companies to attend and produce accounts.

13. Whenever the Collector has reason to believe that any statement or return mentioned in section eleven or section twelve is incorrect or incomplete, he may cause a notice to be served on the Treasurer, Secretary, Agent or Manager by whom such statement or return was delivered, requiring him, on or before a day to be mentioned in the notice, to attend at the Collector's office and to produce for the inspection of the Collector such of the accounts of the Company as refer to the year mentioned in section eleven or section twelve (as the case may be) and as are in the possession or power of such Treasurer, Secretary, Agent or Manager.

The Collector shall thereupon make an order determining the amount at which the company shall be assessed under this Part, and, subject to the provisions hereinafter contained, such sum shall be payable accordingly.

Indemnity.

14. Every such Treasurer, Secretary, Agent or Manager is hereby indemnified for all payments made in pursuance of section eleven or section thirteen.

PART IV.

DUTIES ON INTEREST ON GOVERNMENT SECURITIES.

Duty on interest.

15. A yearly duty of two pies in the rupee shall be levied upon all interest on securities of the Government of India.

Deduction of duty.

16. Every person empowered to pay such interest shall deduct the duty at the place where the interest is paid,

and shall, as soon as may be after making such deduction, pay the same to the credit of the Government of India, or as such Government from time to time directs,

and shall be answerable to the Government of India for such payment.

PART V.

DUTIES ON ALL OTHER INCOME AND PROFITS.

Duty on income not charged under Parts II, III, IV.

17. A yearly duty shall be levied in accordance with the first Schedule hereto annexed upon all income not chargeable under Part II, Part III, or Part IV of this Act.

Trustees, guardians and committees of incapacitated persons to be charged.

18. The trustee, guardian, curator, or committee of any infant, married woman subject to the law of England, lunatic, or idiot, and having the control of the property of such infant, married woman, lunatic, or idiot, whether such infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot be chargeable under this Part, be chargeable with the said duty in like manner and to the same amount as would be charged to such infant if of full age, or to such married woman if she were

sole, or to such lunatic or idiot if he were capable of acting for himself.

Non-residents charged in names of their agents.

Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income chargeable under this Part, shall be chargeable in the name of such agent in the like manner and to the like amount as he would be charged if resident in British India and in actual receipt of such income.

Trustees or agents of persons incapacitated or non-resident to furnish statements of income or profits with declaration.

19. Every trustee, guardian, curator, committee or agent shall, when required by the Collector, deliver a statement signed by him, of the amount of the income in respect whereof he is chargeable on account of such infant, married woman, lunatic, idiot or non-resident, together with a declaration of the truth of the statement.

The Collector shall have power to serve a notice upon any person whom he has reason to believe to be a trustee, guardian, curator, committee or agent requiring him to deliver on or before a day to be specified in the notice a statement signed by him of the names of the persons for or of whom he is trustee, guardian, curator, committee or agent.

Receivers, Managers, Courts of Wards, Administrators General and Official Trustees.

20. Receivers or Managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees, shall be chargeable under this Act in respect of all income officially in their possession or under their control.

Power to retain duties charged on trustees, &c.

21. When any trustee, guardian, curator or committee, or agent is assessed under this Act in such capacity;

or when any receiver or manager appointed by any Court, Court of Wards, Administrator General, or Official Trustee is assessed under this Act in respect of the income and profits officially received by him;

every person and Court so assessed may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee or agent, or as such receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as shall be sufficient to pay the amount of the assessment.

Indemnity.

Every such person and Court is hereby indemnified for every retention and payment made in pursuance of this Act.

Owners of lands and houses occupying them.

22. Owners of lands or of houses occupying the same shall be chargeable in respect of the annual value thereof at the rackrent at which such lands or houses are worth to be let for the year.

Notice requiring returns.

23. In the case of every person chargeable under this Part whose annual income or profits is or are in the Collector's opinion four thousand rupees or upwards, the Collector shall,

and in the case of every other person so chargeable,

the Collector may

cause a notice to be served on him requiring him to fill in a return of his income during the three years ending on the thirty-first day of December next before the date of the notice, and to state in such return the period during which such income has actually accrued.

Such notice shall be in the form to be prescribed by the Governor General in Council, and shall specify the day by which the return is to be made, and the place of the Collector's office at which the return is to be made.

Every such notice shall be signed by the Collector.

The form of the return shall accompany the notice.

Return how made.

24. Every person on whom such notice is served shall send to or deliver at the Collector's office the return duly filled in and signed by him.

A declaration shall be added by such person at the foot of the return, (*a*) that the income stated therein is truly estimated on all the sources therein mentioned, (*b*) that it has actually accrued within the period therein stated, and (*c*) that he has no other source of income.

Lists of lodgers and employees.

25. Every person, when required so to do by a notice in the form to be prescribed by the Governor General in Council shall, within the period mentioned in such notice, prepare and deliver to the Collector a list containing, to the best of his belief, the name of every lodger or inmate resident in his dwelling-house, and of any other persons receiving salary or emoluments amounting to sixty-two rupees eight annas per mensem or upwards, employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who has any ordinary place of residence elsewhere, at which he is liable under this Act to be assessed, and who desires to be so assessed at such place.

Such lists shall be signed by the persons respectively delivering the same, and shall be prepared in the form to be prescribed as aforesaid.

Collector to determine persons chargeable.

26. The Collector shall from time to time determine what persons are chargeable under this Part, and the amount at which every such person shall be assessed,

and in making such assessment income exempted under section seven shall be treated as chargeable under this Part.

Computation when assessee becomes chargeable within year.

27. Every such assessment shall be made upon an average of such person's income for three years ending on the thirty-first day of December next before the date of the assessment, and such average shall be computed upon the period during which the income has actually accrued.

In the case of a person for the first time becoming chargeable under this Part within the year of assessment, the assessment shall be made according to an average of his income and profits for such period as the Collector shall, under the circumstances, direct.

Notice to persons chargeable.

28. The Collector shall cause a notice to be served on every person chargeable under this Part, stating—

(1).—The name and the profession, trade or other source of the income of such person, or in respect of which he is chargeable:

(2).—The year or portion of the year for which the duty is to be paid:

(3).—The place or places, district or districts, where such income accrues or arise; and

(4).—The amount to be paid;

and requiring him within fifteen days from the date of the service either to pay such amount or to apply to the Collector to have the assessment reduced or cancelled.

Officer to give receipts.

29. Such amount shall be paid to the Collector, who shall give a receipt for such payment to the person making the same:

Provided that, if such income accrues at or in more than one place or district, the receipt shall be granted and payment made by and to the Collector for the place or district at or in which the person mentioned in the notice resides, or (in the case of a firm) at or in which its principal place of business in British India is situate.

Every such receipt shall be signed by the Collector granting it, or by such other officer as he shall from time to time empower in this behalf, and such signature shall be judicially noticed.

Contents of receipt.

30. Every such receipt shall specify—

(1).—The name and source or sources of the income of the person by or on whose behalf the duty is paid:

(2).—The year or portion of the year for which the duty is paid:

(3).—The amount paid, and the date of payment; and

(4).—The place or places, district or districts, where the income accrues and shall be admissible as *primâ facie* proof of all matters contained therein.

PART VI.

PETITIONS AND APPEALS AGAINST ASSESSMENTS.

Petition against assessment under Part V.

31. Any person objecting to the amount at which he is assessed, or denying his liability to be assessed under Part V, may within the period mentioned in the notice mentioned in section twenty-eight, or if the Collector is satisfied that the objector has not received such notice, then at any time within one month from the expiration of such period, apply by petition to the Collector in order to establish his right to have the assessment reduced or cancelled:

Proviso.

Provided that no person who shall have been served with a notice under section twenty-three shall be entitled to apply by petition under this section unless he shall have made the return required in such notice on or before the day therein mentioned, or unless he shall satisfy the Collector that he had a sufficient excuse for not making such return.

Form and verification of petition.

The petition shall be in the form contained in the schedule hereto annexed, or as near thereto as circumstances admit, and the statements therein contained shall be verified by the petitioner or some other competent person in manner required by law for the verification of plaints.

Hearing of petition.

32. The Collector shall fix a day for the hearing of the petition, and, on the day so fixed, or on the day (if any) to which he has adjourned such hearing, shall hear such petition and pass his order thereon.

Such order may be in favour of the petitioner, or it may simply reject the petition, or it may reject the petition and enhance the petitioner's assessment to an amount to be specified in the order.

If the order be in favour of the petitioner, the Collector shall at once refund the fee on the petition.

If the order simply reject the petition or reject the petition and enhance the petitioner's assessment, the petitioner shall within one week from the passing of the order pay the amount mentioned in the said notice or in the order of enhancement (as the case may be).

Appeal to Commissioner from order under section 11 or section 32.

33. Any person dissatisfied with any order under section fourteen or section thirty-two may, within fifteen days from the date thereof, on payment of the sum assessed or to which the assessment was enhanced, present a petition of appeal to the Commissioner of Revenue of the Division, whose order upon such appeal shall be final.

Such order may be in favour of the petitioner, or it may simply reject the petition, or it may reject the petition and enhance the assessment to an amount to be specified in the decision.

If the order rejects the petition and enhances the assessment, the petitioner shall within one week from the passing of the order pay the amount mentioned in the order of enhancement.

Documents to accompany appeal.

Every petition presented under this section shall be accompanied by a copy of the petition to the Collector, and a copy of the Collector's order thereon and a list of the documents (if any) on which the appellant relies.

Copies of petition and order exempt from fees.

Neither of such copies shall be chargeable under the Court Fees Act.

Return of fees and excess.

When the decision on such appeal is in favour of the petitioner, the value of the fee on his petition of appeal, and (where he has presented a petition to the Collector) the fee on such petition, together with the excess paid by him, or (when the decision is that the petitioner, or the Company which he represents, is not chargeable under this Act) the whole sum so paid, shall at once be refunded.

Power to summon persons to give necessary information.

34. The Collector or Commissioner may summon any person whom he thinks able to give evidence for the purpose of enabling him to determine how the petitioner, or the Company which he represents, should be assessed, and

may examine on oath the person so summoned and the petitioner, and may require each of them to produce any documents in his possession or power relating to the sources of the income in question.

Power to issue fresh notice.

35. Whenever the Collector has reason to believe that, in assessing any person under this Act, any source of income not specified in the receipt granted to him under section twenty-nine has been overlooked, which source, if it had then been known to exist, would have increased the assessment, the Collector may cause a further notice to be served on such person, stating the amount to be paid in respect of such source.

The provisions contained in sections twenty-eight to thirty-four (both inclusive) shall apply to such notice and regulate the procedure thereunder.

Exclusion of legal practitioners.

36. No Advocate, Pleader, or other legal practitioner shall be allowed to appear or plead on behalf of any other person on the hearing of any petition or appeal under this Part.

PART VII.

PAYMENT AND RECOVERY OF TAX.

Tax when payable.

37. All taxes under this Act, except when they are deducted under section eight or section nine, shall be payable on the first day of April in this and every subsequent year:

Payment by instalments.

Provided that the amount so payable may be paid by two equal instalments: the first instalment to be paid on some day not later than fifteen days after service of the notice mentioned in section twenty-three upon the person paying the same, and the second instalment on the first day of October.

Recovery of subsequent instalment.

38. If the Collector has caused a notice to be served on any person liable to pay the said second instalment and requiring him within seven days from the date of the service to pay the amount of such instalment (mentioning it), and if the person so served does not within that period pay such amount as required by the said notice, a sum not exceeding twice the amount so mentioned may be recovered from him in manner hereinafter mentioned.

Recovery under revenue-law.

39. In any case of default under this Act, the Collector may, if a notice has been served on the defaulter requiring him to pay, within fifteen days from the date of the service, the amount of the tax or instalment due by him under this Act, recover a sum not exceeding double the amount of such tax or instalment.

Every such sum shall be recoverable as if it were an arrear of land-revenue:

Provided that where any person has presented a petition under section thirty-one, such sum shall not be recoverable from him unless, within one week from the passing of the order thereon, he fails to pay the amount (if any) required by such order.

On the recovery of such sum from the defaulter, the Collector shall grant him a receipt without any further payment.

Every such receipt shall bear date from the recovery of the amount, and, save as aforesaid, the provisions of this Act relating to receipts shall apply to receipts granted under this section.

Amendment of assessment.

40. If within or at the end of the year for which any computation under Part V has been made, the person assessed proves to the satisfaction of the Collector, that his income during such year fell short of the sum so computed, the Collector may cause the assessment made for such year to be amended as the case requires, and if the sum assessed has been paid, may refund the sum overpaid.

In case any person assessed under Part V ceases to exercise the profession, or to carry on the trade, in respect whereof such assessment was made, or dies or becomes insolvent before the end of the year for which the assessment was made, or is, from any other specific cause, deprived of or loses the income on which the computation was made,

he or his representative in interest may apply to the Collector within three months after the end of such year, and on proof thereof to his satisfaction, the Collector shall amend the assessment as the case may require, and give such relief to the person charged or his representative in interest as is just, and in cases requiring it, the Collector shall refund such sum as has been overpaid on the assessment amended or vacated.

PART VIII.

PENALTIES.

Treasurers, &c., failing to make payments or deliver returns.

41. Every Treasurer, Secretary, Agent, Manager or other person failing to make any payment or deduction, or to prepare and deliver any return required by section nine or section sixteen,

or failing to make any payment or to prepare and deliver in due time any statement or return required by section eleven,

Trustees, &c., failing to deliver statements or declarations.

and every trustee, guardian curator, committee or agent failing to deliver any statement or declaration required by section nineteen,

shall, for every day during which such default continues, be fined, on conviction before a Magistrate, ten rupees.

The Commissioner of the Division shall have power to remit wholly or in part any penalty imposed under this section.

False statement in declaration, list or petition.

42. Whoever makes a statement in any declaration or list made or delivered under section twenty-four or twenty-five, which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have committed the offence described in section one hundred and seventy-seven of the Indian Penal Code.

Whoever makes a statement in any petition presented under section thirty-one which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

Prosecution to be at instance of Collector.

43. No person shall be proceeded against for any offence under section forty-one or section forty-two except at the instance of the Collector.

44. In sections one hundred and ninety-three and two hundred and twenty-eight of the Indian Penal Code, the words "judicial proceeding" shall be taken to include any proceeding under this Act.

Sections 193 and 228 of Penal Code to apply to proceedings.

PART IX.

MISCELLANEOUS.

45. Subject to the provisions of section thirty-three, every order made under this Act shall be final and conclusive, and the proceedings of the Collector or Commissioner of Revenue shall not be removeable into any Court, or be subject to revision.

Orders of Collector or Commissioner to be final.

46. All or any of the powers and duties conferred and imposed by this Act on a Collector and on a Commissioner of Revenue may be exercised and performed by such other officers or persons as the Local Government shall from time to time appoint in this behalf.

Exercise of powers of Collector and Commissioner.

47. Service of any notice under this Act shall be made by delivering or tendering a copy thereof under the signature of the Collector.

Service of notices.

Whenever it may be practicable, the service of the notice shall be on the person therein named, or, in the case of a firm, on some member thereof.

When such person or member cannot be found the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving officer shall fix the copy of the notice on the outer door of the house in which the person or firm therein named ordinarily dwells or carries on business.

48. When any Company or firm has several places of business in the territories subject to different Local Governments, the Governor General in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be the principal place of business, and when any Company has several Agents or Managers, which of them shall, for the purposes of this Act, be deemed to be the principal Agent or Manager.

Power to declare principal place of business.

When any Company or firm has several places of business in the territories subject to a single Local Government, such Government shall have power to declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

When any person has several places of residence in the territories subject to different Local Governments, the Governor General in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence, and when any person has several places of residence in the territories subject to a single Local Government, such Government shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence.

Power to declare residence.

The powers given by this section may be delegated to and exercised by such officers as the Governor General in Council or the Local Government, as the case may be, shall from time to time appoint in this behalf.

49. The Governor General in Council may from time to time

Power to prescribe forms and make rules.

(a) prescribe forms for the returns, notices and lists hereinbefore mentioned,

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement, and

Governor General in Council empowered to make rules.

(c) delegate to any Local Government the powers given by this section, clause *(b)*, so far as regards the territories subject to such Government.

SCHEDULE I.

Duties.

Persons whose annual income shall be assessed at not less than	..	Rs.	750	but at less than	.	1,000	shall pay	Rs.	9	0	0
Ditto	...	„	1,000	„ „	..	1,500	„	„	13	0	0
Ditto	...	„	1,500	„ „	...	2,000	„	„	18	0	0
Ditto	...	„	2,000	...	...	...		two pies in the rupee.			

SCHEDULE II.

Form of Petition under Section 31.

Stamp eight annas.

TO THE COLLECTOR OF

The *day of* 187

The petition of *A. B.* of

SHEWETH—

1.—That under the Indian Income Tax Act your petitioner has been assessed in the sum of *twenty-seven* rupees for the year commencing the first day of April 187

2.—That your petitioner's income and profits accruing and arising from [*here specify petitioner's trade or other source or sources of income or profits and the place or places at which such income or profits accrues or arise*] for the three years ending the thirty-first day of December 187 were rupees , as will appear from the documents of which a list is presented herewith.

3.—That such income and profits actually accrued and arose during a period of months and days. [*Here state the exact number of months and days in which the income and profits accrued and arose.*]

4.—That during the said three years your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly, and that the value of the fee on this petition may be refunded [*or* that he may be declared not to be chargeable under the said Act, and that the value of the fee on this petition may be refunded].

(Signed) *A. B.*

Form of Verification.

I, *A. B.*, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) *A. B.*

WHITLEY STOKES,
Secy. to the Govt. of India.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

No. 10. of 1871.

SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, MARCH 11, 1871.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or ten Rupees eight annas if sent by Post.*

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

INTERNATIONAL EXHIBITION OF 1871.

Memorandum on the measures adopted in India to select contributions for the International Exhibition of 1871.

Central Committee appointed.

On the 11th of October 1870, His Excellency the Viceroy and Governor General of India in Council was pleased to appoint a Central Committee in India to consider the best means of giving effect to the wishes of Her Majesty's Commissioners for the forthcoming International Exhibition.

2. The following gentlemen were appointed Members of the Central Committee:—

PRESIDENT.

THE HON'BLE SIR RICHARD TEMPLE, C.S., K.C.S.I.

MEMBERS

HIS HIGHNESS THE MAHARAJAH OF JEYPORE, G.C.S.I.
THE HON'BLE B. H. ELLIS, C.S.
MAJOR-GENERAL THE HON'BLE H. W. NORMAN, C.B.
THE HON'BLE J. BULLEN SMITH.
THE MAHARAJAH OF VIZIANAGRAM, K.C.S.I.
W. G. ROMAINE, ESQ., C.B.
E. C. BAYLEY, ESQ., C.S., C.S.I.
COLONEL THE HON'BLE F. THESIGER, C.B.
ALLAN HUME, ESQ., C.S., C.B.
H. RIVETT-CARNAC, ESQ., C.S.
LIEUTENANT-COLONEL BAIGRIE, B.S.C.
MAJOR O. T. BURNE, *Private Secretary to His Excellency the Viceroy.*

Honorary Secretary,—H. RIVETT-CARNAC, ESQ., C.S.

At later periods, the following under-mentioned gentlemen were added to the Committee:—

THE HON'BLE E. R. COCKERELL, C.S.
THE HON'BLE D. COWIE.
THE HON'BLE D. ROBINSON, C.S., C.S.I.
THE HON'BLE J. F. D. INGLIS, C.S.
BARON A. M. DOWLEANS.
RAJAH SATTYANUND GHOSAL, BAHADOOR.
T. D. FORSYTH, ESQ., C.S., C.B.
COLONEL HYDE, R.A.
F. F. WYMAN, ESQ.
BABOO ROMANATH TAGORE.
MANOCKJEE ROSTOMJEE, ESQ.
MOONSHEE AMEER ALI KHAN, BAHADOOR.
ARTHUR HOWELL, ESQ., C.S.
THE HON'BLE F. S. CHAPMAN, C.S.
CECIL STEPHENSON, ESQ.

Instructions issued by the Supreme Government.

3. At the same time a circular was issued by the Secretary to the Government of India in the Home Department, inviting the Local Governments to appoint Local Committees to promote the objects of the Exhibition, and to act in communication with the Central Committee.

Plan adopted by the Central Committee.

4. At the first meeting of the Central Committee, the general plan on which the arrangements for the Exhibition should be conducted was considered and determined. The instructions then issued will be found in circular A., but it may be convenient to mention that the plan adopted was briefly this,—the Central Committee apportioned among the several Presidencies and Provinces the space allotted to India by the Royal Commissioners, and the Local Committees were urged to do their best to fill the space with selected objects, fulfilling the conditions contained in the prospectus. Full power was given to the Local Committees to select specimens offered for exhibition, and to make purchases within a certain financial limit, to be fixed by the Government of India on the receipt of estimates of the sums likely to be required. Full authority to select specimens was thus given to the Local Committees within their respective circles, because it was felt that the gentlemen serving on those Committees, specially chosen for their knowledge of the local capabilities, would best be able to ensure that their Provinces were well represented at the Exhibition, and because, even had it been considered desirable that the Central Committee should take this portion of the management into their own hands, the shortness of the time available would have been fatal to the success of any such plan. The Local Committees were particularly requested in all cases in which it might be necessary to purchase articles for exhibition to select such specimens as were likely to find a market in Europe, so that the Government grant might, as far as possible, be recovered hereafter.

Extension of the date for reception of Indian Collection.

5. The Local Committees were requested to use the greatest despatch in making their collections; but it was at the same time intimated that Her Majesty's Commissioners had been addressed, begging that the date fixed for the admission of the Indian collection might be extended to the 31st of March next, and it was stated that there was every hope of this concession being granted. As will be seen from a later paragraph of this memorandum, this request has since been acceded to.

Detailed instructions regarding packing, &c

6. At a later date, further detailed instructions were issued to the Local Committees in regard to the preparation of the catalogues required by the Commissioners; the numbering and packing of the specimens; the manner of despatching the cases, &c., full information on which points will be found in Circulars C, D, E, F, and G, issued at various times by the Central Committee.

Baron Dowleans's memorandum.

7. Baron Dowleans also was good enough to favor the Committee with a list of articles of Indian manufacture, which at former Exhibitions had found favor with the public, and copies of this list were forwarded to the Local Committees to assist them in the work of selection. It was, however, at the same time distinctly intimated that "the Central Committee are particularly anxious to avoid interfering in any way with the action of the Local Committees in the selection of specimens for the Exhibition, as it is felt that the Local Committees must possess quite the best information respecting the manufactures of their respective Provinces. But at the same time it is thought that it may be of interest to the Local Committees to learn the class of articles which are in the greatest request in the European market,—a subject on which Baron Dowleans, from his experience of former Exhibitions, is able to speak with great authority."

Special instructions issued regarding the Educational Section.

8. Special instructions were also issued to the Local Committees in regard to the exhibition of specimens under Class III., Section C.—"Educational." His Excellency the Viceroy and Governor General having expressed a particular desire that India

should be well represented in this section of the International Exhibition, Mr. Arthur Howell, one of the Members of the Central Committee, was good enough to draw up a memorandum on the subject, which was communicated to the Local Committees, with a suggestion that the plan therein indicated should be adopted. Mr. Howell was, moreover, good enough to undertake to collate the information supplied by the Local Committees under this section, and to prepare a memorandum, illustrating the present state of education in India, which will accompany the collection to England and be published with the Exhibition Catalogue.

9. At the last Meeting of the Central Committee of the Exhibition held in Calcutta, subsequent to the communication to the Local Committees of the necessary instructions and the completion of the preliminary arrangements, it was resolved to request the Local Committees to submit, with as little delay as possible, brief reports, showing the steps taken to collect specimens, the prospect of contributions being received, and the probable date on which articles would be ready for despatch to England. The replies of most of the Local Committees have now been received, and will be found abstracted below.

Constitution of the Local Committees.

10. The progress made by the various Local Committees in selecting and forwarding specimens for the Exhibition will now be stated according to the order and distinguishing letters of the Presidencies and Provinces given in Circular D. In each case the names of the gentlemen forming the Local Committees in the several Presidencies and Provinces will be found entered. The selection of the Members of the Local Committees is of importance, as on the local knowledge of the gentlemen composing those Committees the excellence of the contributions to the Exhibition must much depend. It will be seen that the Committees have been carefully chosen.

A.—MADRAS.

Madras.

11. A Committee has been formed here of which Colonel Michael is Honorary Secretary. The names of the Members have not yet been received, but the Committee is known to be influential and well selected.

12. Colonel Michael, the Honorary Secretary to the Local Committee, wrote early in the month, mentioning that the Committee were busily engaged selecting specimens. The meetings of the Committee were held at Government House, and His Excellency Lord Napier, who had from the first evinced much interest in their proceedings, had rendered great assistance. His Excellency had been good enough to consent to exhibit a portion of his own collection of articles of Indian manufacture. In addition to this, selected specimens of jewellery and carvings under Class I. are expected from Madras, together with a collection of woollens and pottery. Arrangements are being made to ensure the Educational Section being fully represented.

13. A telegram, recently received from Colonel Michael, mentions that there is every prospect of the full space allotted to Madras being filled with selected articles, and that the collection will be ready for despatch in February, so as to reach London within the stipulated time.

14. A letter also has been received by the Honorary Secretary to the Central Committee from the Private Secretary to His Excellency Lord Napier, saying that His Excellency will render every assistance in his power and will exhibit the carvings and other specimens in his collection. With the assistance of His Excellency, who has evinced much interest in the Art manufactures of Madras, there is every prospect of the Madras Presidency being well represented at the Exhibition.

15. The estimate for the entire cost of the collection, freight, &c., is Rs. 5,000.

B.—BOMBAY.

JOINT PRESIDENTS:

THE HON'BLE SIR A. SPENCER, K. C. B.

THE HON'BLE S. MANSFIELD, C. S. I.

MEMBERS:

Bombay.

THE HON'BLE MR. JUSTICE GIBBS, C.S.
SIR W. L. MEREWETHER, K.C.S.I., C.B.
THE HON'BLE F. S. CHAPMAN, C.S.
THE HON'BLE M. K. KENNEDY.
THE HON'BLE A. D. SASSOON, C.S.I.
THE HON'BLE BYRAMJEE JEJEEBHOY.
THE HON'BLE SIR JAMSETJEE JEEJEEBHOY, BART.
E. W. RAVENSCROFT, ESQ., S.C.
F. F. ARBUTHNOT, ESQ., C.S.
F. C. HOPE, ESQ., C.S.
A. T. CRAWFURD, ESQ., C.S.
DR. BHAU DAJI.
BECHURDAS AMBAIDOS, ESQ.
COLONEL J. A. BALLARD, R.E., C.B.
F. F. LIDDERDALE, ESQ.
G. A. FORBES, ESQ.
CAPTAIN H. F. HANCOCK, R.E.
G. W. TERRY, ESQ.

Honorary Secretaries:

C. REVANS, ESQ., C.S.
G. S. V. FITZGERALD, ESQ.

16. The Committee in this Presidency have been steadily at work for some time past, selecting articles and having specimens specially made for the Exhibition.

17. On the 25th instant, a complete list was received of the specimens already secured and those which it is proposed to purchase for the Exhibition. The list includes all the articles of manufacture under Class I., for which the Bombay and Sindh Territory is famous, *viz.*, metal work, carvings in wood and ivory, embroidery, &c.

18. The Bombay School of Art also will contribute under this class.

19. In the other classes, collections of pottery and woollen fabrics have been made, and special measures have been taken, under the direction of Professor Oxenham, to render the collection in the Educational Section complete. The arrangements are all well forward; and as Bombay is, comparatively speaking, close to England, there is no fear of the collection not being despatched in good time.

20. The Bombay Committee have been in communication with the authorities in Scind, and all arrangements have been made regarding the contributions from that Province.

21. The estimate of the cost of the collection and expenses connected therewith, has been received and submitted to the Supreme Government. Rs. 20,000 will be required, which, considering that this Presidency will contribute the best collection to the Exhibition, is not excessive.

C.—BENGAL.

PRESIDENT:

CHARLES HALLYBURTON CAMPBELL, ESQ., C.S.

MEMBERS:

BARON DOWLEANS.
J. A. CRAWFORD, ESQ., C.S.
W. STALKARTT, ESQ.
BABOO DIGUMBER MITTER.
H. S. BEADON, ESQ., C.S.
W. S. ATKINSON, ESQ., M.A.
H. H. LOCKE, ESQ.
BABOO BHOODEB MOOKERJEE.

Honorary Secretary,—H. S. BEADON, ESQ., C.S.

22. The Bengal Local Committee was the first in the field, and the arrangements for the contributions from that Province are well advanced. The collection includes the ivory carvings of Berhampore, embroidery, and some private contributions under Class I. There will also be a small collection of pottery, and here, as in other Provinces, the Educational Department will be well represented. There

Bengal.

will also be specimens of etchings from the Surveyor General's Department, Calcutta, impressions from the Mint, Photographs by Messrs. Shepherd and Bourne, &c.

23. The collection will be despatched so as to reach England before the end of March. A grant of Rs. 5,000 has been sanctioned for this Committee.

D.—N.-W. PROVINCES.

PRESIDENT:

THE HON'BLE MR. JUSTICE TURNER.

Honorary Secretary,—W. TYRRELL, ESQ., C.S.

MEMBERS:

COLONEL J. C. BROOKE.
M. H. COURT, ESQ., C.S., C.S.I.
CAPTAIN T. DENNEHY.
CAPTAIN C. A. DODD.
W. A. FORBES, ESQ., C.B.
HIS HIGHNESS THE MAHARAJAH OF BENARES.
F. M. LIND, ESQ. C.S.
F. O. MAYNE, ESQ., C.S., C.B.
MOONSHEE SHEONARAIN.
W. OLDHAM, ESQ., C.S., LL.D.
G. PALMER, ESQ., C.S.
RAJAH JYE KISHEN DASS, BAHADOOR, C.S.I.
J. W. SHERER, ESQ., C.S. C.S.I.
R. SAUNDERS, ESQ., C.S.
SYED AHMED KHAN, BAHADOOR, C.S.I.
A. WARWICK, ESQ.
HON'BLE R. DRUMMOND, C.S.
M. KEMPSON, ESQ., M.A.
G. RICKETTS, ESQ., B.S.

North-Western Provinces

24. The contributions from the districts of these Provinces are now being received by the Committee at Allahabad, and are being packed for transmission to London. The Agra Mosaic and Architectural Modelling and the Benares Embroidery will, of course, be represented in Class I. In Class II., Mirzapore carpets will find a place, and there will be a collection of pottery.

25. The Roorkee College also will contribute under Class I., and there will be a full collection in the Educational Section.

26. The sum sanctioned for the contributions from these Provinces is Rs. 5,000, which will cover all expenses.

E.—PUNJAB.

PRESIDENT:

R. E. EGERTON, ESQ., C.S.

MEMBERS:

COLONEL R. MACLAGAN.
H. CUNNINGHAM, ESQ.,
E. PRINSEP, ESQ., C.S.
MAJOR W. G. DAVIES.
BADEN POWELL, ESQ., C.S.
W. C. COLDSTREAM, ESQ., C.S.
CAPTAIN WESTMORELAND.
DR. B. BROWN.
F. HALSEY, ESQ.
C. W. W. ALEXANDER, ESQ.
CAPTAIN BRANDRETH, R.E.
DIWAN MIAH CHUND.
ONE OF THE FIRM OF DAVI SAHAI AND CHUMBA MUL, OF AMRITSUR.
NAWAB NAWZISH ALI KHAN.
DEWAN RAIJ NATH.
RAI MUL SINGH.
FAKIR SHUMSUDDEEN.
KHAN MOHAMED SHAH.
SIRDAR BHUGWAN SINGH.

Punjab.

27. That from the Punjab will be one of the largest of the contributions from India, as it includes the specimens sent by the Maharajah of Cashmere and other Native Princes. Recently, when at Lahore, I had an opportunity of seeing some of the specimens selected, which will without doubt find favor in England. The collection includes Delhi jewellery and paintings, the inlaid work of Gujerat, and some selected specimens of Cashmere silver-work. Then the Cashmere Durbar has contributed some fine shawls and painted lacquered work; and there will be a large and very complete collection of the woollen fabrics used on the frontier, in the selection of which Mr. Forsyth, C.B., has been good enough to assist. The Punjab collection will have a long journey to make by Railway before reaching Bombay, but little fear would be entertained of the collection arriving in good time. The preliminary lists of the goods to be

exhibited have already been received, and will be forwarded to London by the next mail, and a portion of the collection has been packed and is ready for despatch.*

28. The contribution of the Maharajah of Cashmere to the Exhibition arrived at Lahore on the 20th instant. Some of the carpets of Persian patterns manufactured in the Lahore Jail, of which a collection will be sent, are excellent in colour and execution. The Punjab will be fully represented in the Educational Department.

29. The cost of the collection, freight, &c., will be covered by a grant of Rs. 10,000 sanctioned for the Province.

F.—OUDH.

PRESIDENT:

J. W. QUINTON, ESQ., C. S.

Honorary Secretary,—CAPTAIN FENDALL CURRIE.

MEMBERS:

MAJOR A. E. WILKINSON. | CAPTAIN FENDALL CURRIE.

A. CAMERON, ESQ., M. D.

Oudh.

30. The Oudh Committee have answered the inquiry as to when the collection from that Province will be ready for despatch, by forwarding the invoices of the first consignment of the cases, which have now reached Bombay, and will leave for England by an early steamer. The remaining cases will soon follow. The collection includes the Lucknow metal work and embroidery, models under Class I., specimens of pottery and native blankets. Special arrangements are being made, under the direction of Mr. Colin Browning, the Director of Public Instruction, for collecting specimens under Class III., Section C. A sum of Rs. 2,000 has been sanctioned by the Government of India on account of the Oudh collection, and the charges will be covered by that amount.

G.—CENTRAL PROVINCES.

PRESIDENT:

C. E. BERNARD, ESQ., C. S.

Honorary Secretary,—CAPTAIN PEMBERTON.

MEMBERS:

MAJOR FENTON. | W. WILLMOT, ESQ.

J. BINNIE, ESQ., C. E.

Central Provinces.

31. Baron Dowleans, in his memorandum on the articles of Indian manufactures which found favor at former European Exhibitions, has specially noticed the manufactures of Nagpore and Boorhanpore. These will be represented in the Exhibition by excellent specimens, specially made for the occasion. A report has been received from the Inspector General of Education, detailing the collection which will be exhibited by his Department in the Educational Section. The whole collection from the Central Provinces was to be ready for despatch by the commencement of February.

32. The cost of the collection and transport charges will amount to about Rs. 2,000. The embroidered cloths, though expensive, are very handsome, and, as noticed by Baron Dowleans, are much admired at Home.

H.—BRITISH BURMAH.

British Burmah.

33. Within the last few days, intimation has been received that the whole collection from this Province has been shipped to England, and detailed printed catalogues have been received, in which a full and interesting description is given of the specimens

* Since the above was in print, notice of the despatch of the consignment has been received.

exhibited by Burmah. The collection consists, under Class I., of carvings in wood and ivory, architectural models, embroidery, and jewellery, together with a collection of pottery and educational appliances. The cost of the collection will be fully covered by the grant of Rs. 2,000 sanctioned by the Government of India. The articles are, it is believed, likely to find a ready sale in England.

I.—HYDERABAD.

PRESIDENT:

THE HEAD OF THE MISCELLANEOUS DEPARTMENT.

MEMBERS:

BABOOJIE VICAJIE.	MIRZA SHAIK ALLEE.

Honorary Secretary,—J. CHARLES, ESQ.

Hyderabad.

34. His Excellency Sir Salar Jung, G.C.S.I., in communication with the Resident at Hyderabad, has been so good as to arrange for a full collection of such local manufactures which come within the conditions of the Prospectus being sent from this State. The collection will include the embroidery from Goolburgah, the inlaid work of Bidree, &c. A portion of the collection had arrived at Hyderabad on the 20th of this month, and Major Tweedie, the first Assistant Resident, writing on that date, stated that there was every hope of the whole collection being despatched in good time.

J.—MYSORE.

PRESIDENT:

COLONEL R. H. SANKEY, R. E.

MEMBERS:

CAPTAIN T. G. CLARKE.	J. HUDSON, ESQ.
COLONEL PRENDERGAST, R.E.	A. R. SALARPUTTY, ESQ.
MAJOR DEANE.	KRISTNASAWMY JYENGAR, ESQ.
DR. KIRKPATRICK.	KRISTIENJAR, ESQ.
DR. HENDERSON.	V. GOVENDOO CHETTY, ESQ.
DR. HEARD.	V. ARNACHELLAM, ESQ.
G. GARRETT, ESQ., *Director of Public Instruction.*	ACAMBRAM SOUJEE, ESQ.
	GIRRIAPPAH CHETTY, ESQ.
CAPTAIN LINDSAY.	R. H. JAMES, ESQ.
COLONEL BODDAM.	T. EDWARDS, ESQ.
CAPTAIN BOWEN, R.E.	T. BROWN, ESQ.

Honorary Secretary,—DR. HEARD.

35. The Local Committee reports that, owing to the shortness of the time available, it has been found impossible to procure any articles worthy of being exhibited, with the exception of some embroidered silks and some illustrations in the educational series promised by Mr. Garrett, Director of Public Instruction.

36. It seems to be doubtful whether, under any circumstances, Mysore would have been able to contribute much to the Exhibition.

K.—CENTRAL INDIA.

37. No Local Committee has been appointed, but the Agent to the Governor General, in communication with the Native States, is preparing a small collection.

L.—RAJPOOTANA.

PRESIDENT:

COLONEL J. C. BROOKE.

MEMBERS:

COLONEL NIXON.	CAPTAIN REPTON.
MAJOR IMPEY.	DR. DEFABECK.
CAPTAIN CADELL.	CAPTAIN POWLETT.
CAPTAIN BRADFORD.	CAPTAIN MUIR.

Honorary Secretary,—DR. MOORE.

38. Some fine specimens of the *articles de luxe* in use at Native Courts are expected from the States under this Agency, and some fine enamel from Jeypore will be exhibited. The local Officers are hard at work, but detailed accounts of progress have not yet been received. The Honorary Secretary has this day been addressed on the subject, and urged to forward the specimens with as little delay as possible.

M.—SCIND.

39. The Scind collection is included in the Bombay contribution, noticed in a former paragraph.

N.—THE BERARS.

PRESIDENT:

A. C. LYALL, ESQ., C. S.

MEMBERS:

CAPTAIN BELL, *Deputy Commissioner, Oomraotee, &c.*

CAPTAIN R. HUDLESTON, *Deputy Commissioner, Akola.*

DR. SINCLAIR, LL.D.

Honorary Secretary,—CAPTAIN R. BULLOCK.

40. Save in the Educational Department, the Berars will not contribute much to the Exhibition. A small collection of pottery is being prepared, and has most probably by this time been forwarded to Bombay. The grant for expenses amounts to Rs. 200 only.

41. The above is a brief abstract of the measures adopted by the Local Committees. In regard to the Central Committee, the more important part of its duties ceased when the machinery for collecting and selecting specimens for the Exhibition had been set in motion throughout India, and when full instructions regarding the arrangement of the many details connected with sending the collections to England had been issued. The following matters in which action has been taken since the last meeting of the Central Committee may be noticed.

Period for reception of articles at Kensington extended by Her Majesty's Commissioners.

42. As already stated in paragraph 5 of this memorandum, Her Majesty's Commissioners have been pleased to accede to the request of the Central Committee that the period for the reception at Kensington of the Indian collection should be extended until the end of March next. The letter of Colonel Scott, the Secretary to the Commissioners, will be found printed in the Appendix to this memorandum. The Central Committee, in circulating this letter, urged the Local Committees to do their utmost to forward their contributions to England at the earliest possible date, and the fact that a portion of the collection is already on its way to England shows that every attention has been paid to the wish expressed by Her Majesty's Commissioners in their letter.

Favorable terms granted by the Carrying Companies.

43. The several Carrying Companies in India have responded liberally to the request of the Committee that goods intended for the Exhibition might be carried at favorable rates. The rate fixed by the East India Railway Company, to which most of the other Companies have agreed, is that charged for goods of the 1st class, or the lowest rate. The P. and O. Company have also been good enough to promise to carry cases intended for the Exhibition at half rates.

Collection of sketches by Mr. Kipling of Native craftsmen.

44. The tour of Mr. J. Lockwood Kipling, of the Bombay School of Art, in connection with the Exhibition, has been brought to a sudden termination by the very severe illness of that gentleman, who has been reluctantly obliged to return to Bombay preparatory to starting for England on sick leave. Mr. Kipling has, however, prepared about sixty excellent and life-like sketches of the craftsmen of Upper India, whose wares will be exhibited at Kensington. He has also prepared sketches of the looms, tools, &c., used, and has made careful descriptive notes of the processes of manufacture.

Assistance rendered by Dr. Forbes Watson in London.

45. Dr. Forbes Watson, Reporter on Indian Products at the India Office, with whom the Honorary Secretary to the Central Committee is in communication, has been asked to represent the Central Committee in London, and to render any assistance that may be required in connection with the arrangements there; and from the aid that Dr. Forbes Watson has already given, there is reason to hope that he will be good enough to consent to assist in this matter also.

Specimens exhibited by His Excellency the Viceroy.

46. His Excellency the Viceroy also has been pleased to consent to lend a portion of his own collection of Indian works of art to the Central Committee, who are thus enabled to exhibit some magnificent specimens of enamel from Jeypore and inlaid metal work, which could not have been manufactured to order within the prescribed time.

Prospects of the collection.

47. The prospects of the Indian contribution to the International Exhibition may be summed up briefly as follows:—A fair collection of specimens under Class I. may be expected, of carvings, Native jewellery and enamel, with shawls and carpets remarkable for excellence of pattern, and harmonious blending of color. There will also be a collection of indigenous pottery and of the woollen fabrics used in the northern parts of India, where severe cold is not unknown. And, lastly, India will be well represented in the Educational Section, the opportunity having been taken by the State Educational Departments to prepare collections illustrating the present state of education in the several Provinces of India. The cost of the greater portion of the collection will, in the first instance, have to be borne by Government, as the number of private contributors who have come forward has been exceedingly small. But as the specimens selected in Class I. are mostly remarkable for merit, and are such as are likely to be appreciated and to find purchasers at Home, the advances sanctioned, amounting to about £7,000, will, in all probability, be recovered on the sale of the articles, to the cost price of which the charges for freight, &c., will be added under instructions from the Central Committee.

Date at which the collection will be despatched.

48. There is every prospect at present of the collection arriving in England by the prescribed time. The Local Committees in Oudh and British Burmah have already sent off their consignments. Those from the Punjab,* the Central Provinces, and Hyderabad are nearly ready for despatch. The collections at Calcutta, Madras, and Bombay are well forward; and as these consignments will have no long land journey to undergo, no anxiety would be entertained regarding their despatch.

Exertions of the Local Government.

49. In conclusion, it is to be noted that the Local Committees have all worked vigorously and willingly. The very short time at the disposal of the Central and Local Committees for making a variety of arrangements, which in India cannot be settled at a moment's notice, threatened at one time to be fatal to the success of the undertaking, and even now it is to be feared that the unavoidable hurry which has characterized all the arrangements will leave its mark on the collection. And it is not to be concealed that if any great enthusiasm ever did exist in this country in regard to Exhibitions, the remains of it have now almost entirely evaporated. At the same time it has been generally felt that it would not be right that India should be unrepresented on the occasion of an International Exhibition to be held in London; and the Officers of Government and the non-official gentlemen composing the Local Committees have all responded most cordially to the call of the Central Committee, with results which, considering the short time that has been available, will not, it is believed, be considered unsatisfactory.

HARRY RIVETT-CARNAC,
Member of and Honorary Secretary to the Central Committee.

* Since the above was in print, intimation has been received that the cases have left Lahore.

APPENDIX.

Dated Upper Kensington Gore, London, W., the 28th November 1870.

From—LIEUT.-COL. HENERY D. SCOTT, R. E., *Secy. to Her Majesty's Commissioners for the International Exhibition of* 1871,

To—The Honorary Secretary to the Central Committee in India.

Annual International Exhibitions of Selected Works of Fine and Industrial Art and Scientific Inventions, under the direction of Her Majesty's Commissioners for the Exhibition of 1851.

I am directed by Her Majesty's Commissioners for the Exhibition of 1851 to acknowledge the receipt of your letter of the 18th ultimo, enclosing a copy of a Resolution of His Excellency the Viceroy and Governor General of India in Council appointing a Central Committee in India to give effect to the wishes of Her Majesty's Commissioners in regard to the International Exhibition of Select Works of Fine and Industrial Art, to be held at Kensington in May next.

Her Majesty's Commissioners have heard with much gratification of the important steps which His Excellency the Viceroy has caused to be taken in India to secure a worthy representation of certain classes of the industry of that country in the Exhibition of next year.

Under the circumstances to which you have been good enough to call attention in your letter, Her Majesty's Commissioners direct me to state that they will be prepared to except India from strict adherence to the rules which have been laid down, specifying the dates at which goods should arrive at the Exhibition buildings.

Her Majesty's Commissioners trust that the Central Committee will be in a position to furnish lists of the contributors from India, comprised under the various classes of the Exhibition, and other necessary information for the catalogue, at a date considerably anterior to the 31st of March next.

I am, however, to add that although the Commissioners desire to receive the goods themselves as much before the 31st of March as possible, they will be prepared to reserve the space allotted to India until that date, in accordance with the wish of the Central Committee, and on the assurance which you have been good enough to convey in your letter, that the Committee will make every effort to avoid delay in forwarding to London the contributions from India to the International Exhibition of 1871.

Dated 6th December 1870.

Memo.—By ARTHUR HOWELL, ESQ., *Under Secy. to Govt. of India,* HOME DEPT.

As the Secretary of State and His Excellency the Viceroy have expressed a desire that the Educational Section of the Exhibition of 1871 may be represented as completely as possible, the following suggestions are offered for the consideration of the Central Committee, in view to the attainment of this object on some kind of uniform principle and plan.

It will be observed that this section has been sub-divided into the following heads :—

1.—School buildings, fittings, furniture, &c.
2.—Books, maps, globes, instruments, &c.
3.—Appliances for physical training, including toys and games.
4.—Specimens and illustrations of modes of teaching Fine Art, Natural History, and Physical Science.
5.—Specimens of school work serving as examples of the results of teaching.

2. With the exception of the last item—the results of teaching—it will probably be at once admitted that India, even in those Provinces where education is most advanced, is not capable of competing with European countries in any of the means and appliances of instruction above enumerated. Our educational machinery is for the most part supplied from England, or at best is a rude imitation of European models; and if our object were to compete with other countries and to offer models intended for adoption elsewhere, our show would be very poor. Still, if the Local Committees should find any appliances of this kind which are really worthy of being represented, by all means they should send them.

3. But competition with other countries is not the object of this section. To this we cannot hope or expect to attain; but we can offer an illustration of a rise and progress in education such as no other country can offer,—an illustration of the task which a European Government has to perform when, with limited resources and in opposition to deep-rooted prejudices and irrational suspicion, it attempts to introduce and carry out over an enormous area containing a vast variety of nations and tribes, speaking languages or dialects many of which have hardly yet been systematised in writing those views upon popular education which have guided the civilized countries of Europe and America. We can also show how far our educational systems have been aided or obstructed by the indigenous machinery which the country afforded.

4. The aim, therefore, of the Local Committee in each Province should be, I think, not merely to send specimens illustrative of the studies and of the condition of the schools which our system of education have established, but an attempt should be made to give a progressive series of educational appliances affording a kind of compendious history of the state and progress of education in each Province, showing what the indigenous systems are, how they have been improved first in our schools of the lowest class, how the improvement has been carried on in the successive gradations of middle and higher schools until finally reaching a stage differing little from the results achieved in the Colleges and Universities of Europe.

5. For instance, in the Lower Provinces of Bengal, it is certain that indigenous schools, under the name of toles, patshalas and gurumahasoy schools, have existed from time immemorial as part of the regular village life, and that away from the larger towns they are still to be found almost unaffected by modern changes, and still hand down their simple curriculum from one village generation to another. The great merit of the ordinary village schools is, that the people are attached to them; but we should look in vain to find in them any of those means of instruction which are contemplated in the programme of the Exhibition. An Educational Officer of Bengal has described them as schools where boys of five and six years of age learn to trace on the ground with a short stick the first five letters of the Bengali alphabet, from which they are promoted to the use of palm leaves. From the palm leaves the next step is the plantain leaf, and the practice of the multiplication table in the sand. The school-house is an open shed. There are no maps, forms, chairs, tables, desks or globes, or the usual apparatus of a school; or, if any, they are of the very rudest possible description. A round earthen pot serves for a globe, a black-board made of mat stiffened with bamboo and plastered with cow-dung is the slate, and the lessons are sing-song repetition of rules of grammar or Sanskrit texts utterly beyond the comprehension of the learners. The acquirements of the guru or master go no further than a miserable kind of reading, writing a good hand in utter defiance of orthography, a mechanical knowledge of the first rules of arithmetic, and a complete ignorance of the art of teaching. Such a school, with its appliances, its rewards and modes of punishment (which are very curious) should all be represented in the Exhibition. The next stage would be the improved patshala. Here the master is long in advance of his indigenous rival. He has spent two years in a Government Normal School; he has been well grounded in elementary knowledge, and has learnt by practice how to impart what he has acquired. The school is now up to the level of primary village school in England, and its text-books and apparatus would show how great an advance has been made. Then would follow the text-books and apparatus of the lower and middle class Vernacular schools, and then of the middle and higher English schools, the whole forming a progressive series continued up to the papers of the last M. A. Honor Examination of the Calcutta University, and giving a good illustration of the progress of English education in India. Each series should be accompanied by a very brief explanation of the standard of education comprised in it. Specimens of Vernacular maps, writing and cyphering, and of English writing from dictation, would add much to the interest of this section.

A similar attempt should be made in other Provinces, and also, if time will admit, in Native States. It will be curious to ascertain how far, in the

matter of education, the theory advanced a few years ago by Lord Salisbury as to the relative merits of Native Administrations is borne out by the facts. In our own territories, in Northern India generally, and also in Bombay, the indigenous schools are fading away before their more practical rivals introduced and supported by local cesses; but still even here no difficulty will probably be found in obtaining specimens of a standard of education which will soon be extinct. The distinctive feature of our system is, that it offers alike to all the privilege of education, heretofore the exclusive birth-right of the few. From Bombay it has been recently reported how the bhils, kulis, shepherds, barbers, and fishermen are flocking to the schools with other castes who have hitherto considered that education is not for them. The same story comes from the Central Provinces, where the Dhers, the Mhars, and the Sutnamee Chumars, the hewers of wood and drawers of water, heretofore considered outcasts, are pushing their way into the cess schools and elbowing the Brahmins and higher castes to whom they have hitherto been a simple object of contempt and abhorrence, and even competing for admission to the Anglo-Vernacular and High Schools leading up to the University standard. In Oudh, the Punjab, and the North-West, the result is the same, and the schools of all these Provinces should be represented in the same way as has been suggested above for Bengal. Nor should schools for female education be forgotten. A few years hence it will probably be hardly credible how very elementary was the provision for education offered by the Government for one-half of the population of India in 1870, and still less will it be believed how far this provision was in advance of the actual demand. In this part of the subject the Zenana Mission Agencies might very usefully co-operate.

6. But it would, of course, convey a very erroneous and incomplete picture of the results of teaching in India if the miserable hedge schools above described were represented as the only indigenous institutions independent of British rule. The majority of the visitors to the Exhibition will not be Oriental scholars, and will know little of the stores of literature in Sanskrit, Arabic, and Persian of which India can boast. Such visitors may need to be informed that when the dark ages were darkest in Europe, schools of brahminical learning of high repute flourished in Dacca and Nuddea in Bengal, at Muttra and Benares in the North-West, at Poona, Sattara, and Ahmedabad in Bombay, and that law, grammar, and theology were critically taught and discussed in Agra, Delhi, and Lahore. It is true that Macaulay denounced such schools as disseminators of "false history, false science, and false religion;" but for centuries their teaching has shaped and guided the lives and aspirations of millions, and even as monuments of learned labor and research it should not be unrepresented. It is probable that the Native gentlemen on the Local Committees would take an especial pride in this part of the collection. Even as samples of caligraphy, I have seen in Madras and in the North-West Provinces manuscripts rivalling the choicest specimens of the early Christian era. The Government is now making a collection of Sanskrit manuscripts, some of which might be available for the Exhibition, and in Bombay a most remarkable series of Zend and Pahlavi texts of the highest literary and scientific interest is also being edited. If adequate precautions can be taken for the preservation of such treasures, a collection of them should certainly be made. Specimens illustrative of Mahomedan teaching would be especially valuable as showing the kind of education to which this important section of the community is by religion and association attached. Indeed, such an inquiry would be of no little practical importance to our own Educational Officials. To complete this part of the subject, specimens not only of vernaculars like the Hindoo-Sindhi and Arabic-Sindhi in Bombay first systematized in writing by our own Educational Officers, but also of Native works and newspapers in standard languages that have recently been written and published for Native circulation by students from our English schools, should be included. In Bengal, the North-West, and Bombay, novels, dramas, and stories of this kind have appeared in great numbers during the last few years, and may fairly serve as examples of the results of our teaching. It will be remembered that the great Educational despatch of 1854 looks forward to the time when the vernacular literatures of India will

be enriched by translations of European books, and by the original compositions of men whose minds have been imbued with the spirit of European advancement, so that in this manner European knowledge may gradually be placed within the reach of all classes of the people. There can be no doubt that in many parts of India this process is now going on, and it should not be unrepresented in the Exhibition.

7. From no Province, perhaps, can more interesting results be expected than from British Burmah, which almost deserves the title of the Scotland of the East. Here the village school is a religious institution, without which no village community is complete. In every town and almost every village may be seen rising singly or in clusters quaint wooden buildings with richly carved turretted roofs called the *kyoung* and forming the monastery and the school. These *kyoungs* are in groups, each containing a dozen or twenty district monasteries, each presided over by its own monk and with its own schools. The education is gratuitous, and hence throughout the length and breadth of the country there are very few men unable to read and write their own vernacular. It is true that the curriculum of these *kyoungs* is extremely superficial and incomplete; that the monks themselves, the *Phoongyes* as they are called, are ignorant and sluggish chewers of betel, as teachers not very far above the level of the indigenous *gurus* of Bengal; and that one-half the population, the women, are altogether overlooked. But both monks and monasteries are susceptible of improvement; and as they command the veneration of the whole people, it is obvious what a basis we have here for a sound national system. Photographs of these schools, with specimens of their apparatus and curriculum, would give a picture which is little known, but which probably has no parallel in the East. From British Burmah the collections should be especially valuable; nor should the schools founded and maintained for the Karens by Missionary enterprise, which has here obtained a very large development, be neglected.

8. Such briefly is the nature of the collection which it may be desirable to make for general education, but the subject would be very incompletely represented without specimens of any results that have been achieved in industrial and technical education. It is true that every product that will be sent from India will in one sense be a product of technical education; but for the purposes of this memorandum the results of technical education must be limited to those achieved by industrial or technical schools established or maintained as part of our Educational systems. In the Presidency towns of Calcutta, Madras, and Bombay, Schools of Art have been founded, and from them also a progressive series of results should be exhibited, showing, as far as possible, not imitations of European models, but the development of Native taste and industry by European appliances and methods of study. I have recently seen in the Calcutta School a remarkable series of drawings of temple ornamentation from Orissa. These should certainly be sent, and no doubt something equally instructive and interesting will come from Madras and from Bombay. As to industrial schools, it may be feared that they are as yet in a very elementary stage of development in India, but they do exist in Bombay, the Punjab, and the North-Western Provinces, and their products should be carefully represented.

9. It would, perhaps, give greater value to the collection from each Province if statistics in the annexed form could be prepared by each local Director of Public Instruction, and forwarded, as soon as practicable, to the Central Committee, in view to the compilation of a general table of definite results and more than ephemeral interest.

10. Finally, besides the official element, which will no doubt be well represented in the Local Committee of each Province, there is in all Provinces, especially on this side of India and in Madras, a number of gentlemen, missionaries, and others practically engaged in the work of education and possessing a knowledge of it far wider and more accurate than I can pretend to, and I would suggest that each Local Committee should invite them in some public way to co-operate. But it will be as well to repeat the injunction previously given, that although the Educational Section should be very complete, yet the Exhibition is for *selected* works only, and specimens should be chosen with great care, in order that the full space allotted may be best utilized.

Educational Statistics of *for the year* 1870-71

1	2	3	4				5				6		7		8	9	10	11	12		
PROVINCE	Area in square miles	Population	GOVERNMENT INSTITUTIONS				AIDED INSTITUTIONS				UNAIDED SCHOOLS		INDIGENOUS SCHOOLS		Total colleges and schools	Total pupils	Total number of colleges and schools in which English is taught.	Total number of pupils learning English.	FINANCIAL		
			Colleges		Schools		Colleges		Schools.										Total imperial expenditure	Total local expenditure	Total expenditure.
			No	Pupils	No.	Pupils	No	Pupils	No	Pupils	No.	Pupils	No	Pupils					£	£	£

N. B—The value of this Return would be greatly enhanced if, as a means of comparison, it could also be filled up for the year 1860-61.

GOVERNMENT OF INDIA,

LEGISLATIVE DEPARTMENT.

PAPERS RELATING TO LOCAL TAXATION IN THE N.-W. PROVINCES AND OUDH.

No. 1284 A, dated 15th September 1870.

From—C. A. ELLIOTT, Esq., *Offg. Secretary to the Govt. of the N.W. Provinces,*

To—*The Secretary to the Government of India,* HOME DEPT.

Your despatch containing a project for the enlargement of local finance and administration, dated 22nd (and received 27th) August, has been under the careful and anxious consideration of the Lieutenant-Governor, and I am now directed to communicate the result.

His Honor hails with hope and confidence the prospect now held out of assigning certain funds for local administration, and likewise transferring to local control certain branches of the service with corresponding funds, being well assured that the principle is sound, and likely to promote efficiency, no less than economy, in the Government. The success of the projected system will, however, as it appears to the Lieutenant-Governor, depend very much on the selection of those departments for transfer which are most amenable to local action and influence. And, the views of this Government having been invited, His Honor has directed me to communicate freely his sentiments in reference to the several branches, the grants and administration of which it is proposed to transfer.

2. I.—JAILS.—I am to submit that this is a department depending on the administration of law and justice, and affected financially in a very limited degree by local treatment. The number of prisoners is determined by considerations beyond the power of the Executive to influence; and the expense of providing accommodation, and of clothing and feeding the prisoners, is also dependent on circumstances which are in a great measure beyond control. It is true that the return from prison labour is liable to be affected by judicious direction; but this result can bear but a small ratio to the great variation of expense incident on rise and fall of prices, and the number of convicts. In illustration of what is here advanced, we have the normal estimate for Jail expenditure of about 8 lakhs of rupees, swelled out in the preceding year (1869-70) to 11 lakhs, a clear additional charge of three lakhs of rupees which no foresight could anticipate nor any precautions have obviated. The additional expenditure was due wholly to the dearth which raised prices to a famine rate, and also caused an abnormal increase of crime and convictions. Variations of this nature are beyond the power of the local Government to prevent, and it appears to the Lieutenant-Governor that they would utterly disarrange any system of local finance: the extra expenditure would, for example, in the past year have fallen on the provincial revenues at a time when from calamity of season its sources of local revenue were already diminished, and the result would have been disastrous.

3. It appears, moreover, to His Honor from the considerations before stated, that the results of Jail administration being dependent more on the administration of the law by the Criminal Courts than on local effort by the Executive, its finance would properly continue an Imperial Branch. And His Honor would be glad, therefore, to see it removed from the category of local subjects.

4. In the figures given in your 11th paragraph the sum of £4,317 under head of "Inspector General" appears to have been omitted. The budget figures, as compared with those in your letter, are as follows:—

	In Financial Letter.			In Budget.		
	Grant.	Estimated Receipts.	Net Grant.	Grant.	Receipts.	Net Grant.
Jails	88,394	11,154	77,240	(1) Inspector General 4,317 (2) Central Jails 42,378 (3) District „ 46,323 Total ... 93,018	11,154	81,864

5. II.—Registration.—This Department, too, in the Lieutenant-Governor's opinion, is little amenable to local control in its financial results, the extension of registration being dependent on considerations in great measure beyond the power of Government to influence. During the past year (which is assumed, on the principle adopted in your letter, as the standard of grant), registration was greatly increased by reason of the necessities of the people leading them to effect transfers, mortgages, &c.; while, on the other hand, in the present season of plenty, registration is falling off to a degree that will materially affect the receipts; and that from causes altogether beyond the influence of the local administration. So far as can be foreseen, the receipts will not exceed £32,000, in place of £35,030, as estimated in your letter on the basis of last year's returns. It is true that the expenses will also be probably somewhat less; but this will arise from the constitution of the department (the remuneration of the Sub-Registrars depending on the rise or fall of the fees), and not from any efforts of the local administration. There would consequently be a net loss in the department (on the estimate given below) of £2,300. This branch of the administration, then, not being amenable to local treatment, and its financial results depending but in a small degree upon local interests and management, the Lieutenant-Governor would be glad to see it also excluded from the scheme.

6. After consultation with the Registrar General, the figures in this department may be assumed as follows:—

By Letter.			Estimated by Registrar General.		
Grant.	Receipts.	Net Grant.	Grant.	Receipts.	Net Grant.
20,129	35,030	14,901	19,400	32,000	12,600

7. III.—Police.—The Lieutenant-Governor concurs in the proposal to treat this as a branch of local administration. It is closely connected with both Rural and Municipal Police, and may be linked together with them.

The figures, however, are not quite in accord with the Budget provision as laid down in Financial Resolution No. 2513, dated 29th April last, which was founded on the understanding that 30 lakhs of rupees were to be assigned as the cost of the Imperial Police in the North-Western Provinces, the only deduction being "saving from revision of pay by the abolition of the Police Superannuation Fund," £383; or a net amount of £299,617. The sum entered

in your Statement is £298,308, being short of the recognized grant by £1,309, which His Honor requests may be added to the grant. The figures in your letter under reply, and as corrected by the Resolution above referred to, are as follows:—

By Letter.			By Resolution of 29th April.		
Grant.	Receipts.	Net Grant.	Grant.	Receipts.	Net Grant.
35,038	51,730	298,308	350,038	50,121	299,617

8. IV.—Education.—There can be no question as to this being a proper subject of local administration.

The figures, however, as entered in your letter, are not at first sight reconcileable with the Budget, as will be seen from the subjoined table:—

In Letter.			In Budget.		
Grant.	Receipts.	Net Grant.	Grant.	Receipts.	Net Grant.
103,528	11,050	92,478	113,282	10,460	102,822

The items given in the margin may have been deducted; but even this will not reconcile the difference, the net grant, as stated in your letter, being still several thousand pounds below the Budget Grant. His Honor will be glad to have the figures explained, or otherwise the Budget Grant restored to the amount at which it stands in the Budget.

Medical school ...	2,002
Botanical gardens ...	3,389
Total ...	5,391

9. V. and VI.—Medical Services and Printing.—The Lieutenant-Governor agrees that these are proper subjects for local administration. The figures in your letter do not agree with the Budget entries, but are no doubt susceptible of explanation:—

	By Letter.			By Budget.		
	Grant.	Receipts.	Net Grant.	Grant.	Receipts.	Net Grant.
Medical Services ...	27,607	...	27,607	22,919	...	22,919
Printing ...	25,302	2,160	23,142	23,593	2,160	21,433

10. VII and VIII.—Roads and Civil Buildings.—These are unquestionably proper objects of local administration. But it is right that the Governor General in Council should be made aware how far short of the normal grants and requirements of these Provinces the intended sums fall. This arises mainly from the great retrenchments repeatedly made from the sanctioned Budget of these Provinces; and consequently the large additional taxation that will be obligatory (in addition to the share of the million sterling indicated in your 12th paragraph) if the necessary wants of Imperial communications are to be adequately attended to. These retrenchments were accepted by the Public Works Department of this Government under the assumption that arising out of a temporary necessity they were themselves temporary, and that the restored grants of future years would repair the mischief arising from present

short and inadequate repairs. Had it been presumed that the retrenchments would be permanent, the Public Works Department would have represented their inadequacy. The result of now stereotyping the reduced grants is to throw on local taxation a portion of expenditure hitherto Imperial, *over and above the share of the deficit of one million.* This consideration may induce His Excellency in Council to increase the grant in this department.

11. CIVIL BUILDINGS.—The Budget Grant consists of—

Repairs	£15,300
Original buildings	50,000
	£ 63,000

At the lowest scale consistent with efficiency, the Chief Engineer estimates repairs at 1¾ lakhs; and his list of original works for 1871-72 amounts to 6¾ lakhs, which might, as a normal amount, be cut down perhaps to 6½ lakhs. The aggregate would thus stand:—

Repairs	£ 17,500
Original works	„ 65,000
	£ 82,500

or £17,200 in excess of the proposed (full) grant.

12. I am to remark that the Estimates for 1871-72 include a considerable sum for new buildings required for the Opium Agency at Ghazeepore (£4,000), while the expenditure for these buildings in the current year is comparatively small (£1,500); and to submit that this Government will not, under the proposed system, be able to meet such calls for buildings required by the Bengal Government, unless separate provision is made for the same, in the Opium Budget, and a corresponding addition made by transfer to the local Budget of these Provinces.

13. ROADS.—The Budget provision proposed is—

Repairs	£ 77,500
Original works	„ 21,700
TOTAL ...	£ 99,200

But for original works an additional grant was made of £4,500 from the 1 per cent. income tax balances, the actual estimates being, according to the Public Works Accounts, £102,900 (£103,700 ?)

14. For repairs the grant in 1869-70 was £87,500; and the Chief Engineer estimates that the Imperial lines cannot be maintained in proper order under £90,000 per annum. The amount for 1870-71 was reduced to its present figure simply by the necessity of answering the large retrenchments directed by the Government of India, and it was acquiesced in by the expectation that (the necessities for such great and arbitrary retrenchments being temporary) the grants of future years would cover the increased expenditure absolutely required to prevent the imperial roads falling into a state of utter disrepair.

15. For original works his estimates are as follows:—

	1870-71.	1871-72.
Chuckrata Military Road	£ 7,000	£ 25,000
Raneekhet ditto	„ 12,000	„ 20,000
Rohilkhund Trunk Road		„ 8,000
Seyngur Bridge, Cawnpore and Saugor Road ...	„ 2,000	„ 2,000
Banda and Saugor Road	„ 500	„ 3,000
Other Roads	„ 1,500	„ 2,500
Reserve	„ 1,400	„ 1,000
TOTAL	£ 24,400	£ 62,000

16. In future years, however, after the above works have been completed, the Chief Engineer estimates the normal requirements for imperial lines at £10,000 per annum (apart from the two military lines to be further noticed below). Thus the lowest figure at which the normal expense for imperial roads can be put hereafter is £100,000; and that sum *will not admit of any material part of the original imperial works for* 1871-72 *being taken in hand, unless supplemented by a special grant.*

	£
Repairs ...	... 90,000
Original works	... 10,000
TOTAL	... 100,000

17. But omitting 1871-72, and taking the normal figures as above explained, we have an excess of estimated expenditure over the proposed grant of £800 for roads which, added to the £17,200 for buildings, gives an excess of £18,000. This is a *normal* deficiency, and the Lieutenant-Governor trusts that His Excellency in Council may see cause to concede it as an addition to the yearly grant, as above suggested (para. 10).

18. It must also be stated that the Chief Engineer represents that the Road and Ferry Funds are altogether insufficient for the purposes of the communications not classed as imperial. Of recent years these have been supplemented by large grants from the one per cent Income Tax, and "accumulated Ferry Fund" balances—(a large accumulation of which had occurred, the balances not having been brought to the notice of Government yearly). These extraordinary sources are now about exhausted, and the Chief Engineer calculates that at the least £20,000 will be necessary to supply the deficiency for the constant and absolute requirements of the country. This increases the sum to be made up (supposing no supplementary grant conceded) to £38,000.

Further, Colonel Hodgson submits that as the Railway system is completed, the Ferry Fund, losing the great bridges which at present constitute the major part of its present income, will fall immediately to the extent of about one-half, or £20,000; so that the entire deficit in the Public Works Budget, imperial and local, according to what Colonel Hodgson calculates the normal requirements of these Provinces, compared with the receipts, will be £58,000;—which sum, added to the share of the imperial deficit stated in your letter, will involve the necessity for raising by local taxation an amount not less than £200,000; and in this estimate, funds for conservancy, local improvements are left out of account.

19. Before quitting the subject of Public Works, I am directed, in reference to paragraphs 16 and 17, to request the particular notice of the Governor General in Council to the fact that the funds which it is proposed to furnish this Government with for roads (original works) will be quite inadequate, among other matters, for the purposes of the Raneekhet and Chuckrata Roads,—works of the utmost moment to those cantonments, and the completion of which His Excellency the Viceroy has naturally much at heart.

	£
Original works for 1870-71 ...	24,400
Deduct 1 per cent. Income Tax balance appropriation ...	4,500
	£19,900

20. These two roads, for which much mountain work and several large and expensive bridges still remain to be executed, will cost (the Chief Engineer estimates) at the lowest computation a sum of £100,000. For the next three years therefore, unless an extra grant of, say, £25,000 to £30,000 per annum be allotted for the purpose, funds will not be available for the prosecution of the two works; the expectations and wishes of His Excellency in Council will not be realized; and the connection of the cantonments by easy communication with the plains will be indefinitely postponed.

21. It may be remarked also that the roads and Civil buildings in the Jhansie and Ajmere Divisions, as they appertain to the Department of Public Works Circles of the Central India and Rajpootana Agencies, will not be included in the proposed arrangement with these Provinces.

22. It is further to be observed that the estimates do not include Public Works Department establishments, which it is assumed will, of course, be continued on their present basis.

23. Before proceeding to more general observations, I am to add that it occurs to the Lieutenant-Governor that the Abkaree Branch might appropriately be brought within the scheme of local finance. The limitation and distribution of the shops is partly dependent on Police considerations; and the management of the Department perhaps more than that of any other source of revenue is connected with local interests. Such an arrangement would seem to be the more suitable, as the Madras Government are understood (apparently with the sanction of the Governor General in Council) to have adopted licenses from spirit shops as a source of municipal income; and the same course might perhaps be followed in these Provinces with advantage. A reduction in the aggregate grant, corresponding with the estimated net surplus, would of course, in that case, be made.

24. The measures necessary for raising so large a sum as that which has been mentioned above are now under consideration by the Taxation Committee. Legislation for giving them effect will of course be needed. And I am to submit that this can be satisfactorily accomplished only by a local Legislative Council. If this Government is to be responsible for so large a local revenue, it should be armed with corresponding legislative power. The Imperial Legislature does not contain elements of local knowledge and interest sufficient to judge of the specialties on which enactments for local taxation would be based. Projects of law are also liable to material changes in passing through the Council, and consequently to be passed in a shape that does not fully accomplish the object which the local Government has in view when proposing them.

25. On this question the Lieutenant-Governor may perhaps refer to the opinion recorded by him, while a Member of the Governor General's Council, on the constitution of the Bengal Government (25th February 1868):—

"I am not prepared to concur with the Governor General in advocating the abolition of the Bengal Legislative Council. There is much local legislation which I think would be unsuited for the Imperial Legislative Council; and the Province appears to me too far advanced for the summary legislation adverted in paras. 9, 10 and 19. Indeed (agreeing on this point with the opinions which I believe are those of my hon'ble colleague Mr. Maine), I should hold such a stage of legislation to be suitable only for the outlying and ruder tracts. At the same time, I feel strongly that the Imperial Legislative body is not properly constituted for the discussion and decision of the numerous questions of a local nature which come up from the North-Western Provinces and the Punjab. I do not think that enactments involving matters of a purely provincial character can have justice done to them in the Supreme Legislative Council; and the only remedy I can at present see is to put those Governments on the same footing in respect of local Legislative Councils as Bengal stands upon."

26. If all legislative projects were submitted for the approval of the Governor General in Council before being presented to the local Legislature, and again when passed submitted for the sanction of the Governor General, the advantages of the scheme of direct legislation by the Executive Government (as recently enacted by Parliament), combined with those of a local Council, would be secured. And His Honor accordingly submits the proposal for the favorable consideration of His Excellency in Council.

27. Local legislation seems to His Honor more in keeping than imperial with taxation intended to be local. And, indeed, the experience of Sir William Muir leads him to regard this condition as essential to the success of the projected system.

28. I am further to represent that so much personal responsibility will be thrown upon the head of the local Government, in laying out the several Budgets, in adjusting the rival claims of different Departments, and in determining the ways and means for meeting those claims by local taxation, that in the Lieutenant-Governor's opinion the services of a Council of responsible advisers would be of the utmost consequence, if not absolutely necessary. It

is not that His Honor has any reason to complain that counsel and advice are not now to be had. On the contrary, Sir William Muir warmly and thankfully acknowledges that in every Department of the administration he continually receives, and can for the future firmly count upon receiving, the aid of all the chief officers around him, on whatever subjects they are invited to advise. But such advice, excepting when tendered departmentally and officially, is irresponsible advice: while that which is needed will be the advice of constitutional counsellors responsible for the opinions which they give, and often involving the determination of questions arising out of the contending claims of different Departments. Such a Council might be composed of a Member of the Revenue Board, the Chief Engineer, and some other chief Civil officer stationed at Allahabad; and these, with the addition of one or two other official Members, and three or four Native Members, might constitute the local Legislative Council. The action of the Executive Council might be confined to the purposes indicated at the beginning of this paragraph. In all other respects, the personal action and responsibility of the Lieutenant-Governor might remain as they are.

29. The Lieutenant-Governor is sensible that in making this recommendation, he goes counter to the opinion against a local Executive Council contained in the Minute before alluded to. But the circumstances differ. If the control of the Government of India over several Departments, especially involving questions of finance, be relaxed, something will be needed to supply the place of that control. His Honor may perhaps again quote from the Note attached to the same Minute in illustration of what is meant:—

30. "Supposing that the Lieutenant-Governorship is maintained, it would not, I think, be expedient to materially lessen the control and supervision to which that Government is now liable from the Government of India. Where the whole power of Government vests in a single individual, it is never safe to relax a certain measure of oversight. For however good a thing it is to have the personal activity and responsibility proper to individual action, you are at the same time liable to personal idiosyncracies, to an over zeal or activity in some particular direction, and sometimes also to the prevalence of a crotchet, or (but this rarely) to remissness or unwillingness to grapple with some special question, or perhaps to neglect altogether of some special Department. Therefore a certain degree of control is indispensable."

30. The deliberation and review now devolving on the Government of India would be supplied by the action of the suggested Council.

31. The preparation of the Budget, the audit of the expenditure, and its adjustment at the close of each year against the grant for the same, will require an office of local audit and account, under the conduct of a Financial Secretary or Controller.

32. In conclusion, I am directed to say that whatever system of the nature sketched in your despatch under reply may be finally introduced, His Excellency in Council may be assured that it will be loyally and faithfully carried into effect by this Government. But of course the project for providing the required extraordinary funds for 1871-72 will only be possible in so far as the necessary legislative authority for the imposition of new taxation is obtained in time for the taxes to be raised during the coming financial year.

No. 3995, dated 11th October 1870.

From—R. B. CHAPMAN, Esq., *Offg. Secy. to the Govt. of India*, FINANCIAL DEPT.,
To—*The Officiating Secretary to the Government of the North-Western Provinces*

In acknowledging the receipt of the copy of your confidential letter to the address of the Secretary in the Home Department, No. 1284 A, dated the 15th September 1870, demi-officially sent to His Excellency the Viceroy and Governor General, I am directed to state that the Government of India is glad to find the general principle of the scheme of local financial management supported by the Government of the North-Western Provinces, and acknowledges the prompt acquiescence of His Honor Sir W. Muir.

2. It is impossible, however, for the Governor General in Council to admit any other basis for the calculation of the imperial assignment than that already set forth, *viz.*, the grants of 1870-71. The Government of India has not reserved to itself the means of making any constant special addition to that assignment from imperial sources, though possibly, in prosperous years, some such help may be forthcoming.

3. The peculiar circumstances of 1870-71 were not overlooked, nor was it supposed that the needful services could ordinarily be performed unless some local revenue were raised in addition to that required for the relief of the imperial revenue.

4. The question as to whether Jails and Registration should continue imperial, will be decided when the various local Governments have expressed their opinions thereon; but this Government are still disposed to think that prison expenditure is one of those items of charge which will greatly benefit from more complete local administration and control.

5. Upon some minor points further orders will issue after consideration in the Public Works Department. The large question of creating a Legislative and Executive Council in the North-Western Provinces will be carefully considered in the Home Department, but the introduction of any scheme for local finance, such as is under discussion, need not meanwhile be suspended.

6. The Government of India doubt the necessity for the appointment of a local Financial Secretary or Controller, for the reason that the Provincial Accountant General will probably be able to do the work, which, *on the whole*, will not be much increased.

7. The Governor General in Council will anxiously await information upon the essential question whether the necessary revenue of £200,000 a year can *safely* and *properly* be raised by local taxation.

No. 1069A, dated 31st December 1870.

From—C. A. Elliott, Esq., *Offg. Secy. to the Govt. of the N. W. Provinces,*

To—*The Officiating Secretary to the Government of India,* Financial Dept.

I am directed to acknowledge the receipt of Financial Resolutions No. 3334, dated 14th December, and No. 4069, dated 22nd December, on the subject of local finance and administration, and in reply to observe that the discrepancies to which attention was drawn in my letter No. 1284A, dated 15th September 1870, have not been explained, nor have the figures adverted to in that letter been altered.

2. Jails.—It was pointed out that £1,317, under the head of "Inspector General," had been omitted. This apparent error is not corrected. And the Lieutenant-Governor does not understand how it is intended to provide for this charge.

3. Police.—In para. 7 of my letter it was shewn that the Police grant (£298,308 net) was less by £1,309 than the sum fixed in the Resolution of 29th April, £299,617. No notice has been taken of this representation, but the net grant has been further reduced by £1,903 to the sum of £296,405, and in your letter dated 22nd December, it is stated that a further reduction of £4,000 will be made by equal instalments in the course of the next two years, leaving the ultimate net grant fixed at £292,405. This reduction is accounted for by the remark that it is due to the arrangements consequent on the new system under which superannuation allowances are paid.

4. His Honor apprehends that some confusion exists as to the effect of the action of the Government of India in taking on itself the payment of the superannuation allowances to the Police. It is said (para. 8 of your No. 4069, dated December 22) that "no reduction was made in the pay of Constables in the North-Western Provinces when the Government assumed liability for their

pensions." No correspondence on this subject appears to have passed between your office and this Government, nor is it easy to see why any new reduction in the pay of the Police should be made. The deductions or cuttings from their pay still continue as before. If it be meant that the sum which should be retrenched (or which is actually retrenched) and carried to credit of the imperial funds, will now be left as an asset to be disposed of by this Government, a set-off being taken by a corresponding reduction in the grant assigned to this Government, and the Government of India being still responsible for the Police pensions, then the Lieutenant-Governor is prepared to accede to the principle as here stated. But supposing it to be so, still His Honor does not understand the computation on which the amount, Rs. 59,028, is fixed, and would be glad to be placed in possession of the details.

5. Under any circumstances, also, the Lieutenant-Governor begs attention to the discrepancy of £1,309 as noticed above, and as shewn in para. 7 of my previous letter.

6. EDUCATION.—Here it was pointed out that the grant assigned by the Government of India did not correspond with the grant as entered in the Budget, and I was instructed to request that the figures might be explained, or the grant restored to the amount at which it stood in the Budget. The total, including receipts, was entered in the Budget as £113,282, and in your letter as £103,528. This latter amount has been again assigned in the appendix to the Resolution now received, though the causes of the variation are still unexplained. His Honor begs that this point may be brought to the notice of His Excellency in Council.

7. MEDICAL AND PRINTING.—The discrepancy indicated in the table appended to para. 9 of the letter of 15th September, *viz.*, that the net grants, as shewn in the orders of the Government of India, were somewhat in excess of those entered in the Budget, has apparently escaped notice.

8. The Secretary to Government in the Public Works Department will address you respecting the discrepancies found in the figures relating to Roads, Civil Buildings, Establishment and Tools.

9. To recapitulate. The following table shews in juxta-position the figures given in your letter for the grants to North-Western Provinces (other than those belonging to Public Works Department), and the figures which to His Honor seem the correct ones :—

DEPARTMENT.	Figures in Appendix A, No. 3334.	Figures as shown in the North-Western Provinces Budget for 1870-71.
	£	£
Jails	88,894	93,018
Registration	20,129	20,129
Police (net)	296,405	299,617
Education (net)	92,178	102,822
Medical Services	27,607	22,919
Printing	25,302	23,593
TOTAL ...	550,315	562,098

The difference amounts to over a lakh of Rupees against the North-Western Provinces.

10. A separate communication will be addressed to you after communication with the heads of Departments as to the financial effects on the figures, consequent on the removal of Ajmere from the jurisdiction of the North-Western Provinces.

No. 121A., dated Camp Benares, the 27th January 1871.

From—C. A. ELLIOTT, ESQ., *Offg. Secy. to the Govt., N.-W. Provinces,*

To—*The Offg. Secy. to the Govt. of India,* FINANCIAL DEPARTMENT.

I am desired to acknowledge the receipt of the Resolution in the Financial Department, No. 3334, dated 14th ultimo, and to say that the Lieutenant-Governor hails with hope and confidence the introduction of a system by which certain branches of the service, with corresponding funds, will be transferred from Imperial control to local administration, well assured that the principle is sound, and calculated to promote efficiency, no less than economy, in the Government.

2. Of the total Imperial deficit thrown upon local resources, the share of this Government is stated at £48,030; but in point of fact, the sum to be made up is greatly in excess of this amount, as will be apparent from the following statement.

3. In the first place, the various grants in Appendix A. have been shown in my letter No. 1069A., dated 31st ultimo, not to agree with the actual figures of the current year's budget and sanctioned grants,—the deficiency on the whole amounting to above a lakh of Rupees* against this Government. It is unnecessary to recapitulate the details in this letter; but the Lieutenant-Governor trusts that before the final allotment is made, the statements submitted in that address will be taken into consideration, and either the full grants awarded, or the discrepancies, which have been pointed out, explained.

* £11,763.

4. But the great burden which will fall most heavily on our local finances is in the Public Works Department. A Report has been furnished by Colonel Hutchinson, Secretary to Government in that Department, which clearly exhibits the result of the new scheme.

5. The budget for provincial services, it is shown, will amount to		£404,000
To meet which there is the Government grant	£186,851	
The Ferry Fund	„ 40,000	
Road Fund	„ 40,000	
		£266,851
Leaving a deficit of		£137,149

6. The above figures embrace both that expenditure which, having hitherto been Imperial, is now to be provincial, and also that which has hitherto been local.

7. *Deficit on that portion of the Imperial Budget now made provincial.*—I am first to notice the portion hitherto Imperial.

* It will be observed that Colonel Hutchinson has not had any satisfactory data to go upon in calculating the portion of charge for establishments to be set against the grant. He has calculated it thus:—

The grant for works to be still Imperial has been fixed by G. O. of 30th December last at ...	£97,000
The Provincial grant	„ 37,954
Total grant for Establishment, Imperial and Provincial ...	£134,954

From this is to be deducted Irrigation Establishment, which costs £55,600, leaving for other establishments, Imperial and Provincial, £79,354. But the establishment actually employed on these works amounts to £90,300, so that there is a deficit of £10,946, as shown in Colonel Hutchinson's paper.

8. Colonel Hutchinson gives the figures as follows (Appendix A.) :—

Head of Charge.	Grant.	Estimate.	Deficit to be provided by new taxation.
	£	£	£
Civil Buildings	63,341	115,000	51,659
Communications	82,636	110,000	27,364
Establishments	37,954	*48,900	10,946
Tools and Plant	2,920	7,000	4,080
TOTAL ...	186,851	280,900	94,049

9. Thus it will be seen that under every one of the heads of charge the grants are altogether inadequate. The grant to the North-Western Provinces on account of Public Works is stated in the Resolution to be £186,851, whereas the minimum cost for which the wants of the Province can be provided is shown to be £280,900.

10. This deficiency in the Government grant arises from the fact that it has been based on the estimates for last year; and the estimates of the past year have been exceptionally low, and in fact altogether inadequate to the normal requirements of the Province.

11. This again has arisen from the recent financial crisis and the repeated retrenchments of the Public Works Budget consequent thereon. The orders for these retrenchments were peremptory, and were promptly and loyally responded to. But as many Military works were in progress which could not be stopped without serious detriment to the Army, it became imperative to carry on these at the expense of the branch of Civil Buildings and Communications. And so it has come to pass that during the last two years, the Civil estimates have been retrenched to a point utterly inadequate for the requirements of the Province. These retrenchments were accepted and carried into effect by the Public Works Department of this Government, under the assumption that, arising out of a temporary necessity, they were themselves temporary, and that the increased grants of future years would repair the mischief arising from the postponement of repairs and other urgent works. It is quite impossible that the reduction can be maintained without great discredit to the administration and loss to the public. The supplies necessary for the ordinary repair of main lines have been well nigh stopped; those for the repairs of buildings have been greatly cut down; and the construction of new works, even where urgently required, has been, for the most part, postponed. Had it been foreseen that the retrenchments were (as it is now intended) to be permanent, the Public Works Department would have represented their inadequacy and the impossibility of carrying on the public service with them. The result of now stereotyping the reduced grants is to throw on local taxation, as above shown, the burden of nearly 9½ lakhs; or, in other words, while the Resolution imposes a portion of the Imperial deficit, amounting ostensibly to £48,030 on the North-Western Provinces, there is actually devolved on these Provinces *an expenditure hitherto imperial*, which, with the deficit, amounts to £142,079.

12. The Lieutenant-Governor has thought it incumbent on him, in justice to the Provinces for which he is responsible, to bring this point prominently to view. It may be that other Provinces, where Military works were not so busily in progress as in the North-Western Provinces, did not suffer so severely by the late retrenchments. But as regards the North-Western Provinces, the effect is, that they are virtually required to provide by new taxation *for three times the sum* assessed upon them as their portion of the Imperial deficit.

13. Under these circumstances, I am to solicit attention to a letter in the Public Works Department, No. 283 A., dated 20th January 1871, which forms Appendix B. of this letter, requesting that the Civil Budget be relieved of the charge for the services noted in the margin. The first of these, the Thomason College, is strictly imperial in its objects, and in point of fact provides Civil Engineers not for these Provinces only, but also for the Punjab, Oudh, and the Central Provinces. Similarly, the Instrument Depôt is not provincial; and Churches and Cemeteries for troops are Military. His Honor submits that these charges should be transferred from the Provincial Budget to the Imperial.

		£	£
(1.)	Thomason College Establishment ...	15,300	
	Buildings, &c.	2,200	
			17,500
(2.)	Instrument Depôt	...	6,300
(3.)	Military Churches and Cemeteries ...	...	5,060
			28,860

14. Even with our budget thus lightened, the deficit to be provided on account of the portion of the Imperial Public Works Budget now made provincial will be £65,189. In the proposals hereafter submitted, the Lieutenant-Governor has assumed that this concession will be granted.

15. *Deficit on the portion of Public Works Budget heretofore local.*—I am now to refer to that part of Colonel Hutchinson's budget relating to operations heretofore provided from local funds. The charges on this head amount to £123,100. At the close of his memorandum, Colonel Hutchinson supposes that this may be met from existing sources of income; but this is not the case. The Road Fund and the Ferry Fund, the only available sources, yield each of them no more than four lakhs, being an aggregate of only £80,000, so that there will here be a farther deficit of £43,100. The cause is, that in recent years, the operations of the local funds have been greatly stimulated by large supplementary grants from the old one-per-cent. income tax, and "accumulated ferry fund" balances. But these extraordinary sources are now almost exhausted; and if the operations of the funds are to be maintained in the same activity, and indeed if they are to bear any proper relation to the wants of the country, the deficit just mentioned will have to be raised from other sources.

16. Thus, in the Public Works Department, as now to be constituted on a provincial basis, the deficit will be—

Portion hitherto Imperial	£65,189
Do. do. Local	„ 43,100
TOTAL ...	£108,289

And this on the assumption that the Government of india takes over the Thomason College and other items mentioned in para. 13.

17. In the following calculations that assumption is continued; as also that the defalcation of above £10,000, noticed in para. 3, will be adjusted or explained by the Financial Department, so as not to cause further loss to this Government. In fact, it is assumed that the wants of the various departments now made provincial, excepting the Public Works Department, will be met from the grants assigned, leaving only the deficit of £18,030 to be raised. It is also assumed that the extra charge for postage, due to the increased rates and the altered system lately introduced, and which is expected to reach a large amount as shown in the margin, will be separately provided for. Otherwise there will be a serious deficiency to meet, amounting altogether to about Rs. 1,90,000.

Department.	CHARGE FOR POSTAGE, 1870-71.	
	Budget Estimate	Regular Estimate.
Police ..	8,873	1,87,000
Registration ...	1,660	7,500
Printing ...	4,092	90,000

18. On this basis, the aggregate charges against these Provinces will be as follows :—

		£
(1.)	Public Works Department (hitherto Imperial)	252,040
(2.)	Ditto ditto (hitherto Local)	123,100
(3.)	Rural Police	250,000
(4.)	Village Schools	40,000
(5.)	District Post	10,000
(6.)	Sanitation and Local Improvements	30,000
(7.)	Deficit in Imperial grant	48,030
(8.)	Cost of Office of Provincial Account, &c.	2,000
	TOTAL ...	755,170

19. To meet these charges, we have the following assets either provided or in rapid course of provision :—

		£
(1.)	Public Works grant for works hitherto Imperial ...	186,851
(2.)	Local cess in temporarily-settled districts	324,362
(3.)	Ferry Fund	40,000
	TOTAL ...	551;213

Thus leaving to be raised by further taxation £203,957, or say twenty lakhs of Rupees.

20. The Local Cess (item 2 of receipts) is leviable only from those districts the settlement of which is open to revision, and will not reach its full amount (probably above £350,000) till 1874; meanwhile, it will yearly increase. The sum entered is that which is expected in the coming year.

21. To consider the ways and means necessary to meet the expected deficit, a Committee was appointed by the Lieutenant-Governor, which sat at Nynee Tal and conducted its proceedings in constant communication with His Honor. The report of this Committee has already been forwarded to the Financial Department with my letter No. 1636, dated the 1st December last, and their proceedings have met with the approval and commendation of His Excellency in Council.

22. Of the taxes proposed by the Committee and adopted by this Government in my address of 1st December, the Lieutenant-Governor has found it necessary to drop the "Arms License," as the subject has been taken up imperially, and it is not known whether it is intended to raise a revenue from licenses to possess and carry arms, or, if so, whether the proceeds will be allowed as an addition to local revenue.

23. His Honor has also relinquished the "Acreage cess on temporarily-settled districts."

24. It was with some hesitation that the Committee recommended, and the Lieutenant-Governor adopted, this cess, and it would only be in case of absolute necessity that His Honor would fall back on a tax which appears open to serious objections, both of principle and expediency.

25. The principle of our Revenue Settlements in districts of which the Land Revenue is assessed temporarily is, that the demand is fixed, after a careful investigation into its resources, at the full amount which each estate can bear with a view to its prosperity; and at each successive lapse the assessment is revised upon the same principle. If then during the currency of a Settlement, additional cesses may be imposed at the discretion of Government, we have, in the first place, the danger of trenching upon the margin which, after laborious investigation by the most able and experienced officers, has been held to be not more than sufficient to secure the safety and advancement of the agricultural interests of the country.

26. In the next place, we introduce an element of insecurity which cannot but unsettle the minds of the people. The Settlement is concluded

at a fixed sum for a fixed term of years; and if the Government is seen to step in, and (as has been proposed in other Provinces) arbitrarily impose an additional demand of 3 or 4 per cent. as a cess on the revenue, the confidence of the people in the proceedings of Government cannot but be shaken, and the security intended by the absolute limitation of the demands of Government seriously affected.

27. It is not intended by this to impugn the principle by which landed profits are held to be assessable to the income tax, or indeed any action by which landed profits are taxed *in common with all other property*. But this is quite a distinct principle from the arbitrary imposition of cesses on the system which has been contended for elsewhere.

28. There is a farther disadvantage. It would create confusion, and perhaps eventually antagonism, between local and imperial income. Whatever is thus added to the revenue demand in the shape of cesses during the currency of a Settlement is so much to be deducted from the Land Revenue, which will be assessed as Imperial at the next revision of the Settlement. As shown above, an estate can safely be assessed only at a given sum, whether that be paid as revenue or as cesses; whatever, therefore, the Settlement Officer finds to be paid as cesses will become a virtual diminution from the Imperial revenue. There will be a strong temptation to the Local Government to repeat additions to a cess which affords so convenient a mode of meeting the increasing charges for local improvements. And thus antagonism may spring up, and a tendency arise on the part of the Local Government to secure as large a portion of the assessment as possible for local purposes. It seems to the Lieutenant-Governor, therefore, that wherever Revenue Settlements are subject to periodical revision, the assets on which the Land Revenue is assessed should be carefully reserved for Imperial taxation. The subject-matter of taxation for the two classes of revenue, Imperial and Provincial, cannot be kept too carefully distinct.

29. The correct principle, as it appears to the Lieutenant-Governor, is that which is followed in these Provinces, *viz.*, to assign a fixed portion of the Land Revenue for local objects. This is now done always at the time of Settlement, by setting apart one-eleventh of the entire demand, or one-tenth of the Imperial Land Revenue, for purposes of Rural Police, District Roads, District Dâk, Village Education, and Sanitation,—duties the discharge of which is to a large extent obligatory on Government as the superior landlord of the country. If the amount is inadequate, it ought to be enhanced, not indirectly by tampering with the Revenue Settlements, but by the appropriation of an increased percentage of the Land Revenue.

30. It is on this basis that the legislative measures recently submitted proceed, and it will be observed that the Local "Land Taxation Act" recognizes the appropriation of this tenth, and makes provision for its being devoted, apart from the Imperial revenue, for provincial purposes.

31. The case is widely different with the permanently-settled districts. There, on the one hand, the Imperial revenue is fixed in perpetuity, so that there can be no opposition or rivalry between that revenue and any taxes that may be raised on the land for provincial purposes, while, on the other hand, the landholders having profited by the rise in prices and general improvement of the country are in a position, and have been declared by Her Majesty's Secretary of State bound, to contribute, equally with the possessors of other property, to provincial requirements.

32. As explained in para. 5 of my letter of 1st December, "the only material point of difference between the Bills and the proposals of the Committee relates to the permanently-assessed districts, in which, after careful deliberation, it was thought better not to introduce a cess calculated on the net profits, but to substitute for it an increased acreage cess. This will still fall at a very low rate—two annas an acre—half of which the proprietor will recover

by collecting one anna per acre from his cultivators, and will himself be responsible (excepting where the proprietary profits are unduly small) for the other. This plan will be simpler, and will avoid the necessity of difficult and uncertain investigations into rentals and profits. The Road Cess already in force at one per cent. of the Revenue will be retained, and authority is taken to commute the chowkeedar's holdings into a money payment. These three items are expected to yield a sum fairly proportioned to the resources of the permanently-assessed districts."

33. Wherever the profits of the proprietor fall short of 25 per cent. of the Government revenue, a clause has been introduced enabling the proprietor to recover the second anna also from all tenants holding at privileged rates. In the Benares districts, a large portion of the agricultural profits are appropriated by tenants whose rents cannot be raised, and sometimes to such an extent as unduly to limit the profits of the proprietor. The intention of the above condition is to make the whole tax fall on these privileged cultivators, wherever they have so reduced the income of the proprietor.

34. Wherever, on the other hand, the scantiness of the profits arises from the assessment itself being heavy—that is, from inadequacy of the gross assets—it is proposed that Government shall have authority to remit the acreage cess in whole or in part.

35. Power is also taken in the Bill for commuting the service land at present held by the chowkeedars in the permanently-assessed districts. It is estimated that these lands will yield £11,300; and this will form a fund which, supplemented from the acreage cess, will provide an effective substitute for the present inadequate rural police of the Benares districts.

36. The Road Fund at one per cent. will continue to be levied in these districts.

37. The maâfee holdings will also be made to contribute, as elsewhere, the local cess at 10 per cent. of the Government demand, which would have been assessed on them had they not been revenue-free.

38. Lastly comes the license on trades. This, as arranged by the Committee, will fall at very low rates (Rs. 6, 4, and 2,) on the various classes of trades. It has been estimated that it will yield above £100,000, but the data are not very certain. The Lieutenant-Governor would therefore prefer to take legislative sanction to fix the rates, if necessary, at double those sums. At the same time I am to say that, if possible, the rates above noted will not be exceeded.

39. It is perhaps unnecessary to add that His Honor would not have proposed any new taxation in this direction had it not been for the expectation held out by the Government of India that the pressure of the income tax will be greatly diminished.

40. The ways and means, as required for the increased expenditure of these Provinces, would then stand as follows:—

Charges.	£	*Receipts.*	£
Deficit in Imperial Grant ...	48,030	Public Works Grant ...	186,851
Public Works charges as shown before	375,140	Local Cess (temporarily-settled districts)	324,362
Rural Police	207,500	Ferry Fund	40,000
Village Schools	40,000	Permanently-settled districts. Acreage Cess...	36,814
District Post	10,000	Permanently-settled districts. Road Cess ...	5,600
Sanitation and Improvements ...	30,000	Permanently-settled districts. Commuted jagheers ...	11,300
Administration and Office ...	2,000	Local Cess on maâfee holdings ...	10,000
		License on trades	100,000
	712,670		714,927

Bills for giving effect to the License Tax, and the Local Cesses in the Benares Division, are in the hands of the Hon'ble J. D. Inglis, who, as President of the Taxation Committee, is in full possession of His Honor's views on all questions connected with these measures.

41. It must be understood that the three last items of "Receipts" are estimated for on very imperfect data; and it is possible that the income in the coming year may fall considerably short of what is expected. On the other hand, the sum entered under "Charges" for Rural Police has also been estimated on very imperfect data, and the actual expenditure may be materially less,—the more especially as it is not intended to introduce improved Village Police arrangements into any district till it pays the full local cess. The Lieutenant-Governor hopes during the next month to have the means for estimating more closely the expected charges of the year; but it will not be possible to frame any close and reliable estimate of income during the present year.

42. Before proceeding to more general remarks, the Lieutenant-Governor ventures to make the suggestion that the Abkaree branch of the Revenue is apparently one which might with great propriety be made local. The limitation and distribution of the shops is partly dependent on Police considerations; and the management of the department, perhaps more than that of any other source of revenue, is connected with local interests. Such an arrangement would seem to be the more suitable, as the Madras Government are understood (apparently with the sanction of the Governor General in Council,) to have adopted licenses from spirit shops as a source of municipal income; and the same course might perhaps be followed in these Provinces with advantage.

43. I am further to submit that as legislative measures will be required for giving effect to the new taxes, and will probably be required from time to time to be varied, in order to meet the exigencies of the day, it appears to the Lieutenant-Governor that this would be best accomplished by a Local Legislative Council.

44. If this Government is to be responsible for so large a local revenue, it should be armed with corresponding legislative power. The Imperial Legislature does not contain elements of local knowledge sufficient to judge of the special circumstances on which enactments for local taxation must be based. Projects of law are also liable to material changes in passing through the Council, and consequently to be passed in a shape that does not fully accomplish the object which the Local Government has in view when proposing them.

45. On this question the Lieutenant-Governor may perhaps refer to the opinion recorded by him while a Member of the Governor General's Council, on the constitution of the Bengal Government (25th February 1868):—

"I am not prepared to concur with the Governor General in advocating the abolition of the Bengal Legislative Council. There is much local legislation which, I think, would be unsuited for the Imperial Legislative Council; and the Province appears to me too far advanced for the summary legislation adverted in paras 9, 10, and 19. Indeed, agreeing on this point with the opinions which, I believe, are those of my honorable colleague, Mr. Maine, I should hold such a stage of legislation to be suitable only for the outlying and ruder tracts. At the same time, I feel strongly that the Imperial Legislative body is not properly constituted for the discussion and decision of the numerous questions of a local nature which come up from the North-Western Provinces and the Punjab. I do not think that enactments involving matters of a purely provincial character can have justice done to them in the Supreme Legislative Council; and the only remedy I can at present see is to put those Governments on the same footing in respect of Local Legislative Councils as Bengal stands upon."

46. If all legislative projects were submitted for the approval of the Governor General in Council before being presented to the Local Legislature, and again, when passed, submitted for the sanction of the Governor General, the advantages of the scheme of direct legislation by the Executive Government (as recently enacted by Parliament), combined with those of a Local Council, would be secured. And His Honor accordingly submits the proposal for the favorable consideration of His Excellency in Council.

47. Local legislation seems to His Honor more in keeping than Imperial with taxation intended to be local. And, indeed, the experience of Sir William Muir leads him to regard this condition almost as essential to the success of the projected system.

48. I am further to represent that so much personal responsibility will be thrown upon the head of the Local Government, in laying out the several budgets, in adjusting the rival claims of different departments, and in determining the ways and means for meeting those claims by local taxation, that in the Lieutenant-Governor's opinion the services of a Council of responsible advisers would be of the utmost consequence, if not absolutely necessary. It is not that His Honor has any reason to complain that counsel and advice are not now to be had; on the contrary, Sir William Muir warmly and thankfully acknowledges that in every department of the administration he continually receives, and can for the future firmly count upon receiving, the aid of all the chief Officers around him on whatever subjects they are invited to advise. But such advice excepting, when tendered departmentally and officially, is irresponsible advice, while that which is needed will be the advice of constitutional counsellors responsible for the opinions which they give, and often involving the determination of questions arising out of the contending claims of different departments. Such a Council might be composed of the Revenue Board, the Chief Engineer, and some other chief Civil Officer stationed at Allahabad; and these with the addition of one or two other Official Members and three or four Native Members might constitute the Local Legislative Council. The action of the Executive Council might be confined to the purposes indicated at the beginning of this paragraph. In all other respects, the personal action and responsibility of the Lieutenant-Governor might remain as they are.

49. The Lieutenant-Governor is sensible that in making this recommendation he goes counter to the opinion against a local Executive Council, contained in the minute before alluded to; but the circumstances differ. If the control of the Government of India over several Departments, especially involving questions of finance, be relaxed, something will be needed to supply the place of that control. His Honor may perhaps again quote from the Note attached to the same minute, in illustration of what is meant:—

30. "Supposing that the Lieutenant-Governorship is maintained, it would not, I think, be expedient to materially lessen the control and supervision to which that Government is now liable from the Government of India. Where the whole power of Government vests in a single individual, it is never safe to relax a certain measure of oversight. For however good a thing it is to have the personal activity and responsibility proper to individual action, you are at the same time liable to personal idiosyncracies, to an over-zeal or activity in some particular direction, and sometimes also to the prevalence of a crotchet (but this rarely), or to remissness or unwillingness to grapple with some special question, or perhaps to neglect altogether some special department. Therefore a certain degree of control is indispensable."

50. The deliberation and review now devolving on the Government of India would be supplied by the action of the suggested Council.

51. Such are the views of this Government on the machinery and arrangements necessary for carrying the new system of local finance into effect. But whatever be the constitution of the new department, it need not be added that the Lieutenant-Governor and the chief Officers at the head of the Administration will zealously and loyally follow out the instructions of His Excellency the Governor General in Council, and strive so to discharge the new responsibilities and duties committed to them as shall result not only in economy of the Imperial resources, but in the good of the people and the prosperity of the country.

52. A Committee consisting of the Heads of Departments will immediately be constituted to receive the budgets of the various Services and to make the necessary appropriations in reference to the Financial statement contained in this letter.

53. His Honor will also confer with the Accountant General as to the establishment that will be necessary for maintaining an effective system of account.

I have, &c.,

C. A. ELLIOTT,

Offg. Secy. to Govt., N.-W. P.

APPENDIX A.

Memorandum by COLONEL C. W. HUTCHINSON, R. E., *on the Provincial Services and Budget Estimate for Public Works,—dated 12th January* 1871.

In Financial Resolution No. 3334, dated 14th December 1870, it has been ruled that certain Departments of the Administration should be made over to the Governments of Presidencies and Provinces, and that certain grants should be made permanently from the Imperial revenue for these services.

2. Amongst the number of Civil Departments thus transferred, are Roads, Miscellaneous Public Improvements, and Civil Buildings.

3. These services, together with all works heretofore comprised in the Local Funds Public Works Budget, will now constitute the "Provincial Service Public Works Budget;" and this budget will therefore show as receipts the grants from Imperial Revenue to the services mentioned in para. 2 above, and for proportion of Establishment and Tools and Plant, together with all the income derived from Road and Ferry and Staging Bungalow Funds, and will show as expenditure all charges under these heads of service.

4. The assignments made for Public Works from Imperial Revenue are as follows:—

		Rs.
1.	Roads and Miscellaneous Public Improvements ...	8,26,360
2.	Civil Buildings	6,33,410
3.	Proportion of Public Works Establishment ...	3,79,540
4.	Proportion of Tools and Plant	29,200
		18,68,510

5. The form in which this Budget Estimate has been drawn out is the same as that in which Public Works Estimates have heretofore been prepared.

6. The heads of Civil Buildings and Communications require little explanation. The total amount set down for Civil Buildings is 11½ lakhs, of which 2 lakhs are for repairs and 9½ lakhs for new works; and it is believed that these sums are by no means in excess of actual requirements. The works comprised under this head are all such as would have been included in Imperial Public Works Budget but for the Resolution of 14th December last. It will be seen that in 1869-70 the estimate for original works, Civil Buildings, amounted to Rs. 11,90,500, while, owing to the stringent restrictions on expenditure ordered by the Government of India, the estimate for 1870-71 was only Rs. 5,78,860. Owing to these restrictions, many urgent wants of the Province under this head remained uncomplied with, and provision has now to be made for them. Comparing the Government grant for this head of service with this estimate for urgent wants, it is apparent that the grant is deficient by Rs. 5,16,590.

7. Similarly with regard to Communications. These have latterly in many parts fallen into a state of serious disrepair from want of sufficient funds, and it is necessary now to enter for repairs of such roads as were formerly Imperial at least Rs. 9,00,000, and for original works, Rs. 2,00,000, showing that the Government grant is deficient by Rs. 2,73,640.

8. In accordance with instructions of this Government, this budget shows distinctly the charges for Communications, &c., in two parts, so that it may be at once apparent what works were formerly Imperial and what Local. The estimate is required by General Department of this Government by end of this month; and as it does not seem likely that all the District Budgets will

be received, examined, and passed by that time, it has been considered sufficient to assume amounts derived from former experience to represent the aggregate wants of the Province for District Roads, &c. Thus, for example, referring to budgets of 1869-70 and 1870-71, we find for Original Works, Communications, respectively, Rs. 6,56,020 and Rs. 4,43,750: a sum of Rs. 5,00,000 has accordingly been entered as estimate of requirements for 1871-72. Again, for "Repairs," Communications, the estimate for 1870-71 was Rs. 5,50,361, and accordingly the estimate for 1871-72 has been assumed at Rs. 5,50,000.

9. The item of Establishment is one which may require further discussion; but so far as can be seen at present, the simplest mode of arriving at an estimate of requirements is the one herein adopted. It is this: the Imperial grant for the whole Public Works Establishment of this Government is as shown in Public Works Circular No. 75 of 30th December 1870, Rs. 9,70,000

Deduct Establishment required for Irrigation Branch ...	„	5,56,000
Balance available for Buildings and Roads Branch ...	Rs.	4,14,000
But the total requirement for Buildings and Roads Branch, as at present constituted, (which of course comprises all establishments employed on Civil Buildings and Communications hitherto classed as Imperial works, as well as on Military, works) is	„	9,03,000
Deducting from this the above balance	„	4,14,000
The result is	Rs.	4,89,000

which sum is that entered in this Budget Estimate against the Imperial grant of Rs. 3,79,540, showing a deficiency in the grant of Rs. 1,09,460.

10. The Establishment entered for Local Fund Works is, as before shown for Communications, derived from experience of past years, and from what late correspondence in this Department has shown to be likely to be necessary. In many districts there are at present no Engineers at all, and in others the men employed are deficient in qualifications. It appears necessary to reconsider the whole question of these establishments; but whatever the system finally decided upon may be, it appears clear that the cost of establishments to be efficient must be more costly than at present, and therefore a larger sum has been entered for 1871-72 under this head than that in the budget of 1870-71: in the latter the figure is Rs. 1,53,424; in the former it is assumed Rs. 1,81,000.

11. The sum of Rs. 70,000 has been entered for Tools and Plant in order to meet the requirements for Central Instrument Depôt at Roorkee. The grant for Tools and Plant is Rs. 29,200, and this is deficient by Rs. 40,800.

12. The total of this Budget Estimate is Rs. 40,40,000, of which Rs. 12,31,000 represent former Local Funds Works, and Rs. 28,09,000 former Imperial Fund Works.

The total grant Imperial is	Rs.	18,68,510
That portion of estimate which corresponds to Imperial is	„	28,09,000

There is thus, therefore, a deficiency in Imperial grant of Rs. 9,40,490; and assuming that the income from Road and Ferry Funds will meet the charges, Rs. 12,31,000, against these funds as per estimate, then Rs. 9,40,490 is the amount to be raised by provincial taxation to admit of the Public Works of these Provinces being carried on to extent shown by this estimate to be requisite.

Budget Estimate for Public Works Provincial Services for the year from 1st April 1871 to 31st March 1872.

Classification.	Estimate, 1871-72.	Total, 1871-72.	Total.
Original Works.	Rs.	Rs.	Rs.
Civil Buildings	9,50,000	9,50,000	
Communications ... 1.—Hitherto Imperial ...	2,00,000		
Communications ... 2.— " Local ...	5,00,000	7,00,000	
		16,50,000	16,50,000
Repairs.			
Civil Buildings	2,00,000	2,00,000	
Communications ... 1.—Hitherto Imperial ...	9,00,000		
Communications ... 2.— " Local ...	5,50,000	14,50,000	
		16,50,000	16,50,000
Establishments ... 1.—Hitherto Imperial ...	4,89,000		
Establishments ... 2.— " Local ...	1,81,000	6,70,000	6,70,000
Tools and Plant.	...	70,000	70,000
GRAND TOTAL ...	...	...	*40,40,000

Note explaining amount to be raised by Local taxation.

	Estimate for 1871-72.	Grant for 1871-72.	Balance to be met from Local Resources.
	Rs.	Rs.	Rs.
Civil Buildings	11,50,000	6,33,410	5,16,500
Communications	11,00,000	8,26,360	2,73,640
Establishments	4,89,000	3,79,540	1,09,460
Tools and Plant	70,000	29,200	40,800
TOTAL ...	28,09,000	18,68,510	9,40,490

APPENDIX B.

No. 283A., dated Camp Nundgunge, the 20th January 1871.

From—COLONEL C. W. HUTCHINSON, *Secretary to the Government, N.-W. P., P. W. D.,*

To—*The Secretary to Government of India, Public Works Department.*

In considering the orders of Government of India, as communicated in Financial Resolution No. 3334, dated 14th December 1870, in this Department, and also Public Works Circular No. 75, dated 30th December 1870, I am directed by His Honor the Lieutenant-Governor to observe that there are some points which require more precise instructions before progress can be satisfactorily made with the preparation of the Provincial Service Budget.

2. It appears to the Lieutenant-Governor that the Thomason College is not a merely Provincial institution. Officers and subordinates are trained there for employment in the Public Works Department of the whole Bengal Presidency and not for the North-Western Provinces only, and consequently special provision for all charges connected with it appears to be necessary in

* If from this is deducted the charges for Thomason College, Central Instrument Depôt, Military Churches, &c., amounting to Rs. 2,88,600, as explained in letter No. 283A, dated 20th January 1871, this total will be reduced to Rs. 37,51,400.

the Imperial Public Works Budget, and not in the Provincial estimates. The establishment charges for this institution alone amount to ... Rs. 1,53,000
While the sum that should be allowed for necessary work (which are either in progress or considered requisite) for ensuing year is ... ... „ 22,000

Making a total of ... ... Rs. 1,75,000

3. With regard similarly to the Central Instrument Depôt at Roorkee, which is an institution intended for the benefit, not only of the North-Western Provinces, but of all India, His Honor concludes that it has not been intended that charges connected with this establishment are to be met from provincial sources. The demands of this depôt for next year, after being largely reduced, amount to Rs. 63,000.

4. Again, although Ecclesiastical Buildings have hitherto been classed as "Civil Buildings," I am directed to say that where Churches and Cemeteries are required for military cantonments, they can scarcely be correctly classed among Civil Buildings, but should be provided for in the Imperial Public Works Budget, as works required for the special use of the Troops cantoned in the North-Western Provinces.

Also the Memorial Church at Cawnpore might, it is submitted, with more propriety be considered an Imperial work. The sum required for such Churches and Cemeteries for next year amounts to Rs. 50,600.

5. The case of the Roorkee Workshops has been brought to the notice of the Government of India in this Office No. 67A., dated 6th instant, and need not be again further noticed at present.

6. It has been ascertained that the urgent requirements for the work, &c., in this Department, which have been transferred from Imperial Government by Resolution of 14th December (*i. e.*, for Roads and Miscellaneous Public Improvements, Civil Buildings, proportion of Public Works Establishments, and proportion of Tools and Plant), will, without making any provision for the Thomason College, the Roorkee Central Instrument Depôt, or for Military or Memorial Churches and Cemeteries, far exceed the Imperial grant.

7. This grant amounted to Rs. 18,68,510,* and as now reduced (by the proportion of the £48,030 debitable to Public Works) amounts only to Rs. 17,61,270;† whereas the urgent requirements of these Provinces, omitting entirely Thomason College, &c., as above, amounts, as far as can be at present foreseen, to about 7¾ lakhs of Rupees more than the grant, or to a total sum of about 25½ lakhs.

* Public Works portion of £6,882,822
† Public Works portion of £640,792

8. The excess over the permanent grant now assigned would, therefore, if it has been intended that the Thomason College, &c., &c., as above detailed, are to be met from provincial sources, amount to nearly 11 lakhs; and as the difficulty of raising funds to so large an amount will be excessive, His Honor hopes that he is right in supposing that the intention of Government has been to permit these Establishments and Buildings to be included in the Imperial Public Works Budget.

Thomason College	1,75,000
Central Instrument Depôt .	63,000
Churches, &c.	50,600
	2,88,600

REPORT OF THE COMMITTEE APPOINTED TO CONSIDER THE SUBJECT OF LOCAL TAXATION.

Dated 12th November 1870.

From—A COLVIN, ESQ., *Secretary to the Committee,*

To—*The Offg. Secy. to Govt., N.-W. Provinces.*

MEMBERS.

Mr. Inglis (President).	Mr. Carmichael.
Mr. Reid.	„ E. Colvin.
„ Mayne, C. B.	„ Elliott.
„ Forbes, C. B.	„ A. Colvin (Member & Secretary).

I have the honor to forward, for the orders of His Honor the Lieutenant-Governor, the Proceedings and Report of the Committee appointed to consider the subject of Local Taxation for Provincial requirements.

2. The Committee was constituted under orders of this Government, No. 765A., dated 7th June 1870. Subsequently, under orders No. 1247, dated 6th September, Mr. Forbes, C. B., Commissioner of Benares, took his seat on the Committee.

3. The subject originally referred for consideration was extraordinary taxation for the construction and repair of roads and communications. An estimated sum of £200,000 being required for this purpose, the Committee were instructed to take up the question of a general house-rating. The points especially requiring attention in connection with the imposition of such a rating were placed before them; and His Honor, while putting these prominently forward, invited them further to consider the feasibility of a wheel-tax, a tax on licenses to carry arms, and enhancement of the present ferry charges. The existing system of rural police was also to be reviewed; and the provisions of Acts XX. of 1856* and III. of 1869† were, if necessary, to be revised.

4. Subsequently, in your letter No. 912A., dated 2nd July, the attention of the Committee was drawn to the Secretary of State's Despatch No. 5, dated 12th May 1870 (published at page 841 of the *Gazette of India* for June 25th, 1870), "as laying down the principles to be aimed at in the assessment of local "rating; and the necessity of doing what can be done to draw the people on to "take an active share in the administration of such cesses."

5. Again, a minute by His Honor the Lieutenant-Governor, dated 28th July, was communicated to the Committee, calling for an opinion as to the objects to which the anticipated surplus from the Municipal cess should be devoted, the number of houses to be on an average assigned to the ward of a village policeman, the extent to which the Municipal cess should be responsible for the payment of rural police on roads, the rate of pay for the rural police, the expediency of appointing a class of superior officers, the local subjects to which the cess might most appropriately be assigned, and the advisability of imposing the Municipal cess at once as a percentage on the existing demand for land revenue, so soon as the term of Settlement in the respective districts might lapse, in lieu of awaiting a regular revision of Settlement.

6. * * * * * * *

7. The work ultimately assigned to the Committee may be arranged under the following five general headings :—

(1.) To provide by local taxation a sum which should meet the requirement of the local Government. The object to which the sums about to be raised are to be devoted, having been modified since the first issue of instructions, the Committee understood that they were no longer restricted to consideration of any particular source of revenue.

(2.) To advise His Honor the Lieutenant-Governor as to the local objects to which any surplus of the Municipal cess may be most appropriately assigned.

(3.) To furnish an opinion as to the advisability of imposing the Municipal cess at once as a percentage on the existing demand for land revenue, so soon as the term of Settlement in the respective districts might lapse, in lieu of awaiting a regular revision of Settlement.

(4.) To supply suggestions with the view of encouraging the people to take a more active share in the administration of local funds.

(5.) To review the present system of rural police in all its bearings, and to revise the provisions of Act XX. of 1856 and Act III. of 1869.

8. Of the above subjects, three, it will be seen, relate to matters of local finance; the fourth to improvement in the administration of local funds; the fifth mainly to improvement in the rural police. In the present report the Committee propose to confine themselves to a consideration of the points indicated under the first three heads, reserving for subsequent report their conclusions in respect to the rural police and local administration of taxes,—these being questions, not of finance, but of the executive branch of the Government.

* "An Act to make better provision for the appointment and maintenance of Police Chowkeedars in cities, towns, stations, suburbs, and bazaars, in the Presidency of Fort William in Bengal."

† "An Act for the maintenance of the Rural Police in the N.-W. Provinces."

9. The Committee have to consider, therefore, the amount of provincial revenue available from existing sources, the amount of charges to be debited against them, the balance to be provided for by provincial taxation, and the methods in which provincial taxation should be imposed. It will be convenient to arrange the points now to be reported on, with the views and conclusions of the Committee upon each point, in the order into which, by the nature of the subject, they necessarily fall. The successive points to be taken up will be as follows:—

SEC. I.—The advisability of imposing the Municipal and other local cesses at once as a percentage on the existing demand for land revenue in temporarily-settled districts, so soon as the term of Settlement in the respective districts lapses, in lieu of awaiting a regular revision of Settlement.

SEC. II.—The propriety of extending local cesses to the permanently-settled districts.

SEC. III.—The local objects to which any surplus of the Municipal cess may be most appropriately assigned.

SEC. IV.—The estimated yield of the local cesses on land revenue in the temporarily-settled districts.

SEC. V.—The best method of assessing the local cesses in the permanently-settled districts.

SEC. VI.—The estimated yield of the local cesses in the permanently-settled districts.

SEC. VII.—The sum to be raised by the Government of these Provinces, after taking credit for the estimated yield of the local cesses.

SEC. VIII.—The method of raising such sum.

SECTION I.—THE ADVISABILITY OF IMPOSING THE MUNICIPAL AND OTHER LOCAL CESSES AT ONCE AS A PERCENTAGE ON THE EXISTING DEMAND FOR LAND REVENUE IN THE TEMPORARILY-SETTLED DISTRICTS, SO SOON AS THE TERM OF SETTLEMENT IN THE RESPECTIVE DISTRICTS LAPSES, IN LIEU OF AWAITING A REGULAR REVISION OF SETTLEMENT.

The first point to be inquired into here is whether, under the provisions of the existing law, cesses on the land revenue demand can legally be imposed in the manner suggested. The law fixing the term of the several Settlements in the North-Western Provinces is to be found in Act VIII. of 1846. The preamble runs thus:—"Whereas the Settlement of the several districts of the North-Western Provinces has been made for different periods; and whereas from several causes the duration of the Settlement as stated in the engagements of the malgoozars does not always agree with that sanctioned by the Government; and whereas it is necessary to avoid the confusion and litigation which may hence arise, and also to provide for the continuation of the existing Settlements till fresh revision shall take place;" and in Section I. it is provided that "the jumma of all villages included on 1st May 1846, within the limits of the districts in the said provinces noted below, shall be considered final *till the date inserted opposite to each district*, so far as regards the claim of the Government to any increase upon the jumma determined at the time of Settlement, or as it stands subsequently altered by Government prior to 1st May 1846." Then follows a list of twenty-seven districts, with the dates of expiry of their several Settlements. Section II. enacts that the land revenue demand on villages transferred to settled districts shall remain fixed for ever. Sections III., IV., and V. are as follows:—

"III.—Provided always, and it is hereby declared, that persons holding land on special grants, or on leases for longer periods than those specified in Section I., shall continue to hold them according to the term of their several grants or leases.

"IV.—And it is hereby enacted that whenever a malgoozar may be desirous to relinquish his lease on the expiration of the term of his engagement, he shall be at liberty to do so, provided that he give notice thereof in open Court, and in writing to the Collector and to the Commissioner of the Division, within one year before the 1st of July immediately preceding the expiration of the engagement.

"V.—And it is hereby enacted that when such notice shall not have been given as aforesaid, the malgoozar shall be held bound to pay the jumma determined at the time of Settlement, or as it stands subsequently altered by Government, prior to the 1st of May 1846, for the period which may be applicable to his case, according to Section I., and subsequently from year to year till the Settlement be revised, or in perpetuity, according to Section II."

2. From the above sections it appears that the land revenue demand on the temporarily-settled districts is to be considered final till the date inserted opposite to each district in the Act only; and that, unless on expiry of such date the landlord resign engagements, he will be liable to the current demand till the Settlement is revised. The only possible doubt arising here can be as to the meaning to be attached to the word *revision*. Revision of assessment is usually considered as of two kinds—regular and summary. It may be urged that a regular revision only of the Land Settlement is implied, based on a calculation of existing assets and the share of the Government therein. But the objection, on examination, seems groundless. In the first place, revision is spoken of simply implying revision of any kind, and not restricted to a certain class of revision. But, mainly, it will be noted that the term of the engagements for land revenue in the several districts is specifically fixed at the date given in the Act. If the State can at that date enter into fresh engagements, it can *à fortiori* do so, in the absence of provision to the contrary, at any later date. Hence the words "subsequently from year to year till the Settlement be revised" must be held to mean till the State, subsequently to expiry of the date fixed in Act VIII., 1846, exercise its power of entering into fresh engagements. The procedure of revision is the mode in which this power is exercised, but it in no way governs or limits the power. It is an accident of the power, not the power itself. In the case now under consideration, revision of the Settlement would be of the nature of a brief Summary Settlement, intermediate between the date of expiry of the former thirty years' Settlement and the engagements for a fresh Settlement for a further period.

3. As to the expediency of imposing the local cesses in the manner under consideration, there can be at the present time but little question. Funds have to be raised for provincial purposes, and the sources of supply already existing are those to which Government will first turn. Where any existing source is popular, equally convenient to the Government and the people, and admits of further revenue being derived from it, there would ordinarily be no hesitation in utilizing it. The term of the existing demand having expired, regular revision of the land revenue proper and imposition of the local cesses are expected by all classes of landlords. For reasons of administrative necessity, the costly process of regular revision of the land revenue proper may, in some districts, be for a short time deferred, but this is no ground for postponing imposition of cesses. Both are recognized, and both are due, but both need not be deferred. It is a matter of expediency within the discretion of the Government. The considerations which apply to one case are wholly inapplicable to the other. It must be noted that the Committee do not propose a naked increase of 10 per cent. (being the amount at which cesses are calculated) on the present demand. Cesses are already paid. Payment is also made by the landlords to village watchmen, which will be discontinued on introduction of the cesses, and be charged against them. It is believed that the cesses and pay of village watchmen under the old Settlements amounted to about 5 per cent. on the land revenue proper. The revision now proposed will result in a further payment of 5 per cent. by landlords on their land revenue proper, till such time as the land revenue is revised on the basis of existing assets. In a few instances, there may be tracts of country in which the current demand presses heavily, and in which the extra sum for cesses could not be imposed without taking more than 55 per cent. of the assets,—an amount to which Government is pledged to restrict itself on revision. Such tracts may be exempted from the proposed measure, but in view of the great

and general advance of the country during the last thirty years, it is believed that such cases will be rare.

SECTION II.—The Propriety of Extending Local Cesses to the Permanently-settled Districts.

Before entering upon a discussion of this question, it will be convenient to state the law applicable to the permanently-settled districts in these Provinces. The liability of the Domains of the Rajah of Benares to any further demand on account of local expenditure will be separately considered.

2. The Permanent Settlement was introduced into the Province of Benares by Regulation I. of 1795, while Regulation II. of 1795 was passed for the purpose of re-enacting, with modifications and amendments, the rules regarding the temporary and Permanent Settlements of the land revenue in the Province of Benares. The preamble of Regulation I. of 1795 runs thus:—"The Governor General in Council having determined, with the concurrence of the Rajah of Benares, to introduce into that Province, as far as local circumstances will admit, the same system of interior administration as has been established in the Provinces of Bengal, Behar, and Orissa, and the limitation of the annual revenue payable from the lands forming an essential part of that system, as stated in the preamble to Regulation II., 1793, the following rules have been enacted." After proceeding to describe the origin and progress of the assessment of the land revenue in the Province of Benares, the Regulation goes on to say:—"The Governor General in Council has now further resolved that the revenue stipulated to be paid on account of the land included in the quartennial and decennial pottahs, the conditions of which have been performed, whether held by zemindars or farmers, shall be fixed in perpetuity, and that the person or persons now holding, or who may hereafter become entitled under the Regulations to succeed to such pottahs, shall not be liable to any additional payments beyond the highest annual jumma specified in such pottahs." And in Section III., the proclamation to be issued to the landholders is expressed as follows:—"The Governor General in Council now declares that the jumma payable according to the quartennial and decennial pottahs shall remain fixed for ever, so that no sum exceeding the amount specified as the highest annual jumma, payable according to the said pottahs, shall ever be required of those pottahdars, or holders of pottahs, who have hitherto paid up their revenue and observed all the other conditions specified in their pottahs, nor of those who may hereafter become entitled to hold or succeed to such pottahs, so long as they shall continue to discharge the amount and to perform the conditions therein stipulated."

3. It will thus be seen that the object of the Regulation was to introduce into the Benares Province the system of interior administration already established in Bengal, of which the limitation of the annual revenue payable from the land formed an essential part. The Regulation is not intended to accord to Benares any concessions other than those accorded to Bengal. The landholders of the two Provinces are placed on the same footing in regard to the assessment of the land revenue; and in either case—whether, as in Bengal, directly, or by implication and analogy, as in Benares—the State debars itself from any *"augmentation of the public assessments in consequence of the improvement of their respective estates." Conversely, any further demand in the shape of local cesses or rates which might be determined to be payable by Bengal would equally be payable by the Benares Province; and the Secretary of State, in his Educational Despatch No. 5, dated 12th May 1870, has ruled that, under the existing law, the State has the right to impose special rates or taxes on the holders of land in Bengal, in order to effect improvements which the existing revenue is insufficient to provide for.† The ruling, therefore, covers the case of the Benares Province.

* Regulation I., 1793, VII. Art. VI.

† This is the issue as stated in para. 3 of that despatch.

4. In the 17th paragraph of his despatch, the Secretary of State lays down the deliberate conclusions of Her Majesty's Government on this subject:—"In view, therefore, of these various facts and considerations, Her Majesty's Government have now to intimate to your Excellency the conclusion to which they have come, after a careful consideration of a controversy which has now been going on for a long course of years. This conclusion is, that rating for local expenditure is to be regarded, as it has hitherto been regarded in all the Provinces of the Empire, as taxation separate and distinct from the ordinary land revenue; that the levying of such rate upon the holders of land, irrespective of the amount of their land assessment, involves no breach of faith on the part of the Government, whether as regards holders of permanent or of temporary tenures; and that where such rates are levied at all, they ought, as far as may be possible, to be levied equally, without distinction and without exemption, upon all the holders of property accessible to the rate."

5. So much for the right of the Government to levy rates for local purposes on landholders in the permanently-settled districts. The further question arising here is the expediency and policy of exercising the legitimate powers of the Government in the imposition of such rate.

6. The Committee cannot do better, in respect of expediency and policy, than apply to the Benares Province the considerations enumerated in para. 18 of the above despatch. "Many arguments," it is there said, "which are entirely irrelevant in the discussion of right, become arguments of first importance on the question of policy. (1) The proportion which the existing land tax bears to the whole resources of the people on whom we propose to place new taxes; (2) the mode of levying them, so as to reach fairly the different interests in the property to be assessed; (3) the machinery through which the levy is to be made; (4) the persons to whom the expenditure is to be trusted; and (5) the special purposes to which rates must be applied: all these are most important elements in the question of policy, perhaps even of justice. They cannot, therefore, be too carefully considered."

7. The consideration of all but the first of the heads above enumerated belongs to a later stage of this report. The method and machinery of collection and disbursement and the ends to which the proceeds of the tax are to be diverted, apply equally to all classes, whether in Bengal or in these Provinces. But the present pressure of the land revenue in the Benares Province is a consideration preliminary to any proposal for taxing the landholders in that Province. On this point, again, *mutatis mutandis*, the remarks of the Secretary of State, though written in reference to Bengal, apply equally to the North-Western Provinces:—"It cannot be maintained that the people of Bengal are less able to afford such rates than the people of other Provinces in India. In so far as the Permanent Settlement makes any difference in this case, it is a difference in their favor with respect to the other demands made upon them by the State. A large portion of the produce of the soil, which, even at the most moderate assessment made elsewhere in India, would have been appropriated by the State, has been left in the hands of the various classes connected with agriculture, and has contributed to increase the general wealth and resources of the Province." Inquiries instituted by the Committee in regard to the pressure of the land revenue in the various districts of the Benares Division point conclusively to the general lightness of the present demand, and the flourishing condition of the classes owning or occupying the land. Whether, therefore, on the ground of right or of expediency, there need, in the judgment of the Committee, be no hesitation in imposing, under the conditions laid down in the Secretary of State's despatch, local taxation in the Benares Division, the resolution of the Committee on this point will be found in para. 2, Proceedings No. 2, dated 16th August.

8. The point next requiring decision, in connection with this part of the subject, is the liability of the Domains of the Rajah of Benares to any further

demand on account of local expenditure. This is a question subordinate to the matters immediately under discussion, and will be more conveniently dealt with in a separate form.

SECTION III.—THE LOCAL OBJECTS TO WHICH ANY SURPLUS OF THE MUNICIPAL CESS MAY BE MOST APPROPRIATELY ASSIGNED.

The present Municipal cess is levied under the authority of the Circular Order of the Revenue Board, issued with the sanction of Government, No. 3, dated 13th June 1866. Para. 7 of that Circular lays down the objects to which the proceeds of that cess should be devoted:—"It is believed that the amount assigned for Municipal purposes, and which is Rs. 3-14-0 per cent. on the net assets, or Rs. 7-12-0 per cent. on the land revenue, will *not only amply suffice to provide for the efficient maintenance of a rural police*, but will leave a surplus at the disposal of the Local Government for expenditure on local improvements."

2. Similarly, in Act III. of 1869, which imposes local rates as supplementary to the Municipal cess in cases where that cess may be insufficient to meet* "the requirements which may arise from increasing wealth and a growing population," provision is made for the application of such rates as follows:—"Subject to the orders of the Local Government, all taxes levied under this Act in any district shall, in the first instance, be applied to the maintenance of the village police in such district; and for the purpose of this section, 'maintenance' shall be deemed to include their wages, the price of all necessaries and accoutrements supplied them, rewards, and other incidental expenses.

"The surplus (if any) may be applied by the Local Government, at its discretion, to the sanitary improvement of the district, or to any other useful purpose therein."

* Circular 3, dated 13th June 1866, para. 8.

3. It will be seen, therefore, that under the terms of existing orders the surplus of the Municipal cess is to be applied to "local improvements," while under Act III. of 1869 the surplus proceeds of the analogous house or estate tax are more definitively declared applicable to "sanitary improvement" of the district or "to any other useful purpose therein." The territorial limits within which sums raised under Act III. of 1869 are to be spent are restricted. On this point the orders in regard to the Municipal cess are silent, but the present practice is in conformity with the provisions of Act III. of 1869, regarding the estate and house tax.

4. Considerable difference of opinion existed among members of the Committee with regard to the disposal of any available surplus from the Municipal cess. It was contended, on the one hand, that the money being raised from landlords, expressly for the payment of rural police and for local improvements, could be spent only on objects coming strictly within the terms "rural police" and "local improvements." Sanitation might be considered a local improvement, so might any other work having for its object the benefit of the immediate cess-payers within their district. But roads, being for the benefit of all classes, could not strictly be charged to the cess. Still less could the cess be considered a provincial one, to be expended without special regard to the districts from whence it was levied, and to the ratio of the amount raised from the several districts. On the other hand, it was urged that the use to be made of a surplus must in great measure depend upon the amount of the surplus. There could be no question that provision must first be made from the cess for rural police and for reasonable local improvements, within the several districts from which the cess is levied; but if, after providing for these heads, a considerable sum remained in hand, it was neither to the interest of the landlord nor the public that the whole of that sum should be spent on sanitation, or with regard only to the districts showing a balance. Local communications—the extension, improvement, and maintenance of roads—are of as much benefit to landlords as the drainage of unhealthy localities or the reclamation of swamps. If projects were locally framed with a view to meeting a surplus, in lieu of a surplus being devoted generally to needful projects, much waste of money would ensue. If the cesses were to be expended with strict reference

to the locality from which they were raised, great practical inconvenience would arise. The requirements of the several districts would bear no necessary ratio to the amount of their available cesses. Nor could the districts restrict the levy of rates proportionately to the amount needful for their respective expenditure. Whatever might be its requirements, the amount to be paid by each district depended simply on the amount of land revenue at which it was assessed, and was irrespective of its particular needs. The proper rule to be observed in the application of the surplus of these cesses should be the greatest good of the greatest number of landlords. The resolution passed by a majority of the Committee upon this point will be found at para. 4A., in the Report of the Proceedings of the first Meeting of the Committee. It was then determined that, "after providing for police charges, sanitation, and strictly local improvements, part of the surplus of the municipal cess may properly be applied to the maintenance and repair of local communications." In para. 5 of the same report will be found an estimate of the probable present surplus of the cess, and the surplus eventually available on revision of all temporary Settlements throughout these Provinces. Subsequent inquiries have corrected these figures, and the calculation now stands as follows:—* The present yield of the Municipal cess being estimated at £310,498, and the total number of village watchmen at 56,006, at Rs. 3 per mensem, plus 5,600 at Re. 1 additional, with 2 per cent. on the entire cost for rewards, the amount required to meet police charges, on the basis of the numbers at present existing, will be £212,508, leaving a balance of £97,990. But it will probably be found necessary to increase the efficiency of the rural and road police by adding to their numbers, thereby reducing the available surplus. On the other hand, the yield of the cess will be increased as the terms of the several Settlements expire, and with the probable increase in the land revenue demand, the increase in charges may be set against the increase in assets, leaving the available surplus at £97,990. This is probably not more than £60,000 in excess of what will be required for purposes of sanitation, and such like; so that, considered in its practical bearing, the question loses some of its importance. The Municipal cess on land revenue, in common with the other local cesses, will in future form one only of several sources of income raised to provide for provincial charges. The distinctive character which they have hitherto claimed will be merged in the number of other items of revenue, equally arising from provincial contributions, and to be devoted equally to provincial requirements. They will form, together with the aggregate of the grants from Imperial revenue, the income of the Provincial Government, from which will be defrayed the charges assigned to that Government by the Government of India. The Municipal cess will be of the nature of a cess for provincial requirements, as will be, in their turn, the cesses for education and roads, and any taxes to be levied by the Provincial Government on the cultivating classes or on the non-agricultural community. Charges proper to the cess will continue to be debited against it in the accounts; and so much of the surplus in each district as can be profitably expended within its limits will be so expended; but the balance, in common with the balance of any other local taxes, would be appropriated to the common need of the Province. If the expenditure of local cesses were to be restricted to certain objects and within certain territorial limits only, for the exclusive benefit of landlords, the landlords must be prepared to contribute, in addition, their quota to general provincial requirements. It is infinitely more convenient that the cesses should represent the landlord's contribution once and for all.

* The detailed figures of this calculation will be found in Secs. IV. and V. Results only are required in this place.

SECTION IV.—The Estimated Yield of the Cesses on Land Revenue in the Temporarily-settled Districts.

In the following table is given the land revenue in the several districts of the North-Western Provinces, as shown in the Board's Administration Report for 1868-69, with the cesses computed thereon at 10 per cent. of the demand in

all cases where the period of Settlement has expired. In other cases the cesses are computed at 5 per cent. This calculation will give a minimum estimate, because since 1868-69 the land revenue has slightly increased by fresh assessments, and because revenue-free holdings are not included. For purposes of estimate, it was thought better, in the absence of information regarding the value of revenue-free holdings, to omit them from calculation under this section :—

Division.	District.	Land Revenue.	Cesses at 10 per cent.	Cesses at 5 per cent.	Remarks.
		Rs.	Rs.	Rs.	
MEERUT ...	Dehra	60,234	6,023	...	
	Seharunpore	11,65,378	1,16,538	...	
	Mozuffernuggur	12,05,182	1,20,518	...	
	Meerut	20,79,686	2,07,969	...	
	Boolundshuhur	13,35,756	1,33,575	...	
	Allygurh	18,42,245	1,84,224	...	
KUMAON ...	Kumaon	1,45,446	14,544	...	
	Gurhwal	95,793	9,579	...	
ROHILKHUND...	Bijnour	11,60,134	1,16,013	...	
	Mooradabad	13,25,712	...	66,285	
	Budaon	10,07,498	1,00,750	...	
	Bareilly	17,66,402	1,76,640	...	
	Shahjehanpore	9,75,213	97,521	...	
	Terai	69,514	6,951	...	
AGRA ...	Muttra	16,64,376	1,66,437	...	
	Agra	16,14,837	..	80,741	
	Furruckabad	11,27,977	1,12,798	...	
	Mynpoory	11,21,041	1,12,104	...	
	Etawah	12,00,296	1,20,030	...	
	Etah	7,33,158	73,316	...	
JHANSIE ...	Jaloun	8,75,524	87,590	...	These three districts are abnormally situated. The cesses are believed to be as here given.
	Jhansie	4,98,430	45,907	...	
	Lullutpore	1,47,829	8,138	4,955	
ALLAHABAD ...	Cawnpore	21,40,164	2,14,016	...	
	Futtehpore	14,22,644	1,42,264	...	
	Banda	13,13,666	...	65,683	
	Allahabad	20,38,706	2,03,870	...	
	Humeerpore	10,85,612	...	54,280	
BENARES ...	Goruckpore	16,52,162	1,65,216	...	
	Bustee	13,53,967	135,396	...	
	Azimgurh	14,91,968	1,17,865	...	21 per cent. of this district being permanently settled is omitted from this calculation with the remaining permanently-settled districts.
AJMERE ...	Ajmere	3,89,512	38,951	...	
	Total estimated receipts, Rs. 33,06,698 = £330,669.				

The total estimated yield of the cesses in the temporarily-settled districts may therefore be put at £330,669, exclusive of the yield of the cesses to be imposed on grants held revenue-free.

SECTION V.—THE BEST METHOD OF ASSESSING THE LOCAL CESSES IN THE PERMANENTLY-SETTLED DISTRICTS.

Two points have to be considered here—

(*a*) The rate at which the cesses should be imposed.

(*b*) The method by which they should be imposed.

2. With regard to the first point, it will be seen by reference to para. 4, Proceedings No. 5, dated September 8th, that the Committee are not wholly agreed. On the one hand, it was proposed to follow the rule adopted in the temporarily-settled districts, and to impose the cesses at 5 per cent. on the gross rental, provided the amount assessed does not exceed 10 per cent. on the profits. The alternative method advocated and adopted by the Committee is

to impose the cesses in the permanently-settled districts at 10 per cent. on the profits simply.

3. The advantage of the first-mentioned rule of assessment would be a uniform method of calculating the imposition of the cess on all landlords throughout the North-Western Provinces, which would, it was thought, go far to reconcile those in the permanently-settled districts to the charge, the more so as the permanently-settled districts are co-terminous with those temporarily settled. The cess, it was urged, is not intended to be a tax on income, which the 10 per cent. rule of assessment on profits would be, but a cess similar to, and indeed identical with, that already paid by the landed class in the temporarily-settled districts. The alternative plan, therefore, of calculating on profits would alter entirely the character of the cess, and would enhance vastly the difficulty both of assessment and collection. The argument that the 10 per cent. cess on profits would fall equally on all incomes, and that, therefore, it is a more equitable mode of assessment than the 5 per cent. rate on rentals, would not be accepted by the people as valid, inasmuch as the equality is brought about by raising the tax on all landlords whose jummas are under 50 per cent. of their rentals, while those whose jummas are above 50 per cent. of their rentals would pay the same under both systems. The majority of estates in the permanently-settled districts, it was added, are assessed at less than 50 per cent. of their rentals, and therefore a 5 per cent. cess on rentals would relieve the majority of the persons assessed, and be, on that account, more popular. With regard to the argument that the cesses paid by the landholders in the temporarily-settled districts (calculated at 5 per cent. on the rental assets) are 10 per cent. on the profits, it was contended that it is equally true that they fall at the rate of 10 per cent. on the land revenue demand. The landholders in the permanently-settled districts might fairly urge this point, and demand that the cesses levied on them should not fall at a higher rate on their jummas than on those of the landholders in the rest of the provinces. A 10 per cent. rate on profits would, according to the calculation of the Committee, fall at the rate of nearly 20 per cent. on the land revenue demand in the permanently-settled districts. Finally, it was pointed out that, inasmuch as the land revenue demand and cesses in the temporarily-settled districts are fixed quantities, while rents are rising year by year, the cesses will very soon cease to represent 10 per cent. on profits—by profits being meant the excess of the rental over the Government demand—and the analogy between the two modes of calculation on profits will shortly disappear.

4. The considerations which guided the majority of the Committee in accepting the alternative plan were these. In the temporarily-settled districts, Government taking 50 per cent. of the rental as land revenue, and 5 per cent. as cesses, the cess in these districts falls at 10 per cent. on profits. But in the permanently-settled districts the settlement was made once for all more than seventy years ago, and there are no grounds whatever for assuming the incidence of the land revenue to be in any degree uniform. The ratio of cesses to profits would be equalized throughout the Provinces by the adoption of a percentage of ten in the permanently-settled districts. The pressure of the cesses would be equalized both in the temporarily and permanently-settled districts relatively to one another; and in the latter, considered by themselves. If the cesses were calculated on such rental, their pressure would be at a maximum on estates which yield a minimum profit. Thus, an estate paying a demand for land revenue of Rs. 1,000, with a gross rental of Rs. 2,000, would pay Rs. 100 on a profit of Rs. 1,000, or 10 per cent. An estate paying a demand for land revenue of Rs. 1,000, with a gross rental of Rs. 2,500, would pay Rs. 125 on a profit of Rs. 1,500, or 8 per cent. The estate, in other words, which enjoyed 50 per cent. more profit would pay 20 per cent. less relatively on account of cesses. The cesses would doubtless be equalized only by raising the sum chargeable to a uniform level, while, in a calculation on rentals, a large number would pay at less than 10 per cent. on profits. But those on whom

it would be raised would be those who, enjoying larger profits, are presumably most able to pay. The arguments of the Secretary of State in regard to imposing cesses at all were excellent arguments for imposing cesses at the same ratio to profits as in the temporarily-settled districts:—"It cannot be maintained that the people of Bengal are less able to afford such rates than the people of other provinces of India. In so far as the permanent settlement makes any difference in this case, it is a difference in their favor with respect to the other demands made upon them by the State." In the temporarily-settled districts, Government was now taking, in addition to cesses falling at 10 per cent. on profits, an enhanced amount as land revenue, on account of the increased prosperity of the country. In the permanently-settled districts, the advantages of increased prosperity are left wholly to the landlords. Why should they further be conceded to in the matter of local cesses, and why should those landlords only in those districts be conceded to whose share of the increased profits is the largest? A considerable sum would be lost to the State, and, however much such a course might reconcile the landlords to whom concession was made, the fact remained that the concession was made to those who, of all men, were in the best condition to pay. Assessment on rental gives no relief to those whose profits are small, but holds out consideration to those whose profits are large; and the larger the profits, the larger the consideration. The cess was not a tax on incomes any the more because it fell equally upon incomes. Under either plan it must ultimately be paid from profits; and to arrange that it should be paid at an equal ratio was not to change the nature of the payment, but to secure the fairness of its incidence. The argument that the gradual rise in rents would destroy the analogy in the mode of calculation on profits proved too much. The amount of cesses in the permanently-settled districts would not vary from year to year, but would, without doubt, be fixed, like the land revenue in other districts, for a term of years. But the rise in rents is general, and if the ratio of the incidence of the cess on profits fell, it would fall in the ratio of the general rent-rise, uniformly, that is, both in the temporarily and permanently-settled districts. The landlords in the permanently-settled districts could only claim to have the cesses at 10 per cent. on their jumma, on the analogy of the temporarily-settled districts, if the jumma were analogous, *viz.*, temporary. But in point of fact the cess would not, under the calculations of the Committee, fall at 20 per cent., because that calculation was framed on the basis of assessment of landlords, and certain sub-holders also; and it was believed that one-half of the estimated yield would be paid by the latter. The method adopted by the Committee ensures an equitable incidence of the cesses on the condition only that the profits are correctly returned. This is a condition, it will be observed, equally necessary to the method alternatively proposed in respect of rentals, which further incurs the risk of inequality arising from inequality of profits.

5. The second point to be considered is the method by which the cesses should be imposed in the permanently-settled districts.

6. There seems to the Committee no better mode of imposing the cess than that adopted by the Committee appointed to consider the subject of local taxation for Bengal. They are aware that the appropriateness of that scheme to Bengal has been very strongly questioned. But in these Provinces, where intermediate proprietors are few, and where village accountants and papers are available to aid in eliciting information, the criticisms on the Bengal scheme lose their force. The scheme embodied in the Bengal draft bill would probably require to be modified in some points of detail before it could be applied to these Provinces. But the procedure therein proposed, so far as can be gathered from the proceedings forwarded to this Committee from Bengal, appears generally applicable to these Provinces, whether the cess is calculated on rental or on profits. It contemplates, as a first step, the issue of a proclamation, requiring all zemindars or owners of any proprietary tenure to lodge in the Collector's office, within a certain time, lists of the area held by them under their

own cultivation; of the area held by sub-tenants, or tenants merely cultivating; and of rent-free tenures; with the estimated annual letting-value or actual rent paid in each case. If a zemindar or owner of any tenure neglect to furnish the lists, special notice will be served on him, and if, notwithstanding such notice, he still neglect, the Collector will proceed, at the expense of the owner, to make a valuation of such lands "by such ways and means as to him shall seem expedient." From such valuation there will be an appeal to the Commissioner within the period of one month. Payment is to be made by other than cultivators at the rate assessed, minus one-fourth: by cultivators, payment is to be made at three-fourths of the rate calculated on the rents they pay. There seems some obscurity on this point, however. The cess will be paid with the Government revenue, arrears being recovered from landlords as arrears of revenue, and by landlords from sub-tenants or cultivators as arrears of rent. Holders of revenue-free lands will pay the cess due from them to the owner of the land or tenure within which their grant is situate. Penalties which need not be enumerated here are attached to non-compliance in furnishing the lists called for from the zemindar.

7. The preliminary lists required would probably be drawn up in these Provinces by the putwarees, and countersigned by the lumberdars. Distinction would have to be made between sub-tenants, tenants with a right of occupancy at fixed rates, and all other classes of tenants. Cesses would be payable by landlords, sub-tenants, and tenants with a right of occupancy at fixed rates only; and the returns to the special notice would show the rent paid, or estimated annual value of all land in the enjoyment of these classes. The assessment would be aided by comparison between the returns of adjoining tracts, and would probably be for a term of years, say for thirty. The returns given would doubtless be understated, the experience of the income-tax being conclusive as to the degree of accuracy with which Natives furnish returns forming a basis for direct taxation upon them. But the provisions of the Bengal bill, as above stated, provide in some degree a penalty against fraudulent entries, while it will possibly be needful to give Collectors power of surcharge in cases where it may seem necessary, and to hold putwarees and lumberdars responsible, under penalty, for correct returns. It is feared that the village-papers in the permanently-settled districts are very inaccurate, and that little help can be got from them as a check on false returns. On the other hand, the tehseeldars should be useful in controlling the returns made; and the power given of causing enquiry and valuation at the expense of landlords will be a powerful inducement to an approximation, at least, to accuracy. Unless a regular and detailed enquiry into existing rental assets is to be undertaken by the Government—a plan which from its costliness or the length of time necessary to carry it out is undesirable—the course proposed for Bengal seems the most convenient course to adopt.

SECTION VI.—The estimated Yield of the Local Cesses in the Permanently-settled Districts.

The estimate of the yield of the cesses in the permanently-settled districts has been framed on the calculation that the total profits enjoyed by all classes holding land in those districts—including, under this term, cultivators with rights of occupancy at fixed rates—amount to a sum equivalent to double the present Government demand for land revenue. Reliable statistics are wanting on this head, and the estimate rests on considerably less certain grounds than the estimated yield in the temporarily-settled districts. But the replies of the District Officers point clearly to the fact that a considerable portion of the landlords' profits are intercepted by cultivators having rights of occupancy at fixed rates. This class of cultivators, in so far as they enjoy a share in profits ordinarily accruing to landlords, are in the position of sub-proprietors. They are tenants holding at a favorable quit-rent, and must be rated in accordance with the Secretary of State's despatch in common with the actual landlords. The

rates are to be levied, "as far as may be possible, equally upon all the holders of property accessible to the rate;" and cultivators holding at fixed favorable rates would seem to fall within this category. There is a clear distinction between the tenant holding merely at favorable rates, and liable to enhancement or ejectment in the event of his declining to pay the enhanced rent, and the tenant holding at a quit-rent which can never be enhanced. Whatever may be the case with the former, the latter seem decidedly to be classable with holders of property accessible to the rate. They would be rated on the rental received by them from their sub-tenants, or on the annual letting-value of their holdings, minus the rent paid by them to the landlord, in the same manner that landlords would be rated on their *seer* and *khudkasht* holdings. Sub-proprietors answering to the putneedars and durputneedars of Bengal are rare in these Provinces: and beyond the two abovementioned, there is no other class holding land accessible to a cess in its profits.

2. With regard to the relative numbers of landlords, sub-proprietors, and cultivators holding at fixed rates, there are reported in Mirzapore to be "a good many inferior sub-proprietors," who are entitled to a share of profits intermediately between the landlord and tenant, while tenants holding at fixed rates are stated to be very numerous all over the district. In Benares "tenant-right is very strong," and "tenants with right of occupancy" are said "to enjoy the largest share of the produce." By "tenants with a right of occupancy," tenants holding at fixed rates are understood to be here meant: and instead of "produce," a more accurate term would have been "profits." In Ghazeepore "there are all over the east of the district very numerous occupiers," Brahmins, who hold by a peculiar hereditable and transferable tenure called "gowadaree," intermediate between landlord and tenant. In the other parts of the district, tenants holding at fixed rates are reported to be very numerous. In the Rajah of Benares' Domains, tenants holding at fixed rates are "in a very large majority" in Pergunnahs Budohee and Gungapore, of which the area is 624,014 acres, or 89 per cent. of the whole Domains, while in Khera Mungrore, being 11 per cent. of the Domains only, "although tenant-right in a crude form is no doubt discoverable, such tenants are not recognized as existing." In Jounpore and Azimgurh, also, these tenants are believed to be numerous.

3. The Government demand would seem to be on an average about equivalent to one-half of the existing assets. The Committee are not agreed as to the precise ratio at which the assessable profits of landlords and sub-holders of all kinds should be fixed, but the balance of opinion is in favor of assuming such profits to amount on an average to twice the Government demand. This gives a sum of £966,720 as estimated profits, on which the cesses at 10 per cent. amount to £96,672. The increase on the present demand for land revenue is 20 per cent., but of this it is believed, from the reports above quoted, that not more than one-half will fall on the profits of landlords. The yield of the cesses in the temporarily-settled districts being estimated at £330,669, the total estimated immediate yield of the local cesses is £330,669 + £96,642, or £427,311, exclusive of cesses on grants of revenue-free land. The yield of the municipal cess only, similarly calculated at 7¾ for all districts, excepting those in which the period of settlement has not yet expired, is £310,498.

SECTION VII.—The sum to be raised by the Government of these Provinces, after taking Credit for the estimated Yield of the Local Cesses.

The sum for which the Committee have thought it necessary to provide will be found in Proceedings No. 5, dated 8th September, para. 5. It amounts to £162,659, or, in round numbers, to £165,000. Reference to Proceedings No. 4, of 3rd September, will show that prior to framing an estimate of the probable sum to be provided for, the present receipts and charges were made the subject

of anxious scrutiny. It was sought by a minority of the Committee to avert, if possible, the need of immediate taxation, by utilizing the increase about to accrue from the more extended imposition of local cesses, leaving the question of the increase in pay and numbers of the rural police for consideration at some future and more convenient opportunity. But the immediate requirements of the rural police were strongly urged by a portion of the Committee, while the estimates necessary to secure an equilibrium without additional taxation were open in some important items to much question. Thus the item of £80,000 hitherto assigned to roads has been occasionally supplemented by grants from other sources which would not in future be available. The estimated yield of the cess in the permanently-settled districts is, professedly, to great extent conjectural, as is the estimate of £20,000 for the local cesses on revenue-free estates and holdings. It will of course rest with the Government to decide the amounts to be respectively assigned under the various heads of provincial administration. But the general estimate, which the Committee found themselves compelled to prepare on the basis of former years, and probable requirements of the future, stands as follows:—

CHARGES.

(1)	Deficit to be provided for by His Honor the Lieutenant-Governor's estimate, as laid before the Committee ...	£ 200,000
(2)	Rural Police	„ 250,000
(3)	Village Schools	„ 40,000
(4)	District Post	„ 10,000
(5)	District Roads	„ 120,000
(6)	Sanitation	„ 30,000
		£650,000

RECEIPTS.

Local cesses in temporarily-settled districts	£ 330,669
Ditto in permanently-settled districts	„ 96,677
Ditto on revenue-free holdings	„ 20,000
Ferries	„ 40,000
	£487,346

The estimated sum, therefore, for which the Committee determined that it would be necessary to provide is £162,654.

SECTION VIII.—THE METHOD OF RAISING THE SUM REQUIRED FOR THESE PROVINCES.

Before entering on a recital of the various measures suggested to the Committee, and an explanation of the course eventually adopted, it is necessary to place in a clear light the exact nature of the provincial taxation which the Imperial Government proposes to establish. The funds to be thus raised have been variously spoken of as "sums to be raised from local sources," as "supplementary taxation," and as "local taxation." "Local sources" only are those from which these funds can be raised, and local sources are generally defined as other than existing sources of Imperial revenue. With special reference to the expenditure of funds so raised, the Government of India write:—"In addition to the financial advantages of the system now proposed, the Governor-General in Council hopes that it will afford opportunities for the development of local self-government, for strengthening municipal institutions, and for the association to a greater extent than heretofore of Natives of India and Europeans in the administration of affairs.

"In the management of the funds devoted to education, sanitation, medical charity, or roads and civil buildings, local interest and care is almost a necessary element of success.

"The Governor-General in Council is aware of the difficulties which surround the practical adoption of these principles in India; but they are not insurmountable. Serious obstacles will have to be overcome, and much prejudice, ignorance, and suspicion encountered. Disappointments and partial failures are

certain to occur; but, when the object in view is the instruction of many peoples and races in a good system of administration, His Excellency in Council is fully convinced that the Local Governments, and all their subordinates, will not be slow to take every opportunity of enlisting in the great work of general improvement, the active assistance, and at all events the sympathy, of many classes who have hitherto taken little or no part in the work of social and material advancement.

"23. The Governor-General in Council regrets that this reform cannot be effected without throwing upon local resources a portion of the burden now borne by the Imperial revenues. His Excellency in Council hopes, however, that His Honor will concur in the opinion that, if a large part of the income-tax is to be given up, its place can best be supplied in the manner now described."

2. There would seem, from the above, to be some essential connection between the nature of the funds to be now raised and reform in local administration. These funds only, it is stated, are capable of being popularly administered; administered, that is, by local popular agency. Unless local resources are burdened with a portion of the Imperial revenues, this desirable reform cannot, it seems, be effected. It appears to be implied that any taxation other than Imperial must necessarily be local. But, however desirable it may be that, so far as possible, the expenditure of the sums to be now raised should be localized, the method of raising them would probably differ little from the method already in force. The use of the word "local" seems ambiguous: "provincial" would appear a more correct term. But there is no peculiar or necessary connection between the assessment and expenditure of provincial funds. Education, medical charity and roads are already for the most part provided for by district funds, which are administered with the aid and concurrence of a committee of the Native gentlemen of each district. Under the proposed Madras bill, district rates are to be applied to roads, education, sanitation, local dispensaries, markets, and such like. Under the Bombay Act (III of 1869), the rates are to be applied to similar purposes. These are precisely the purposes to which district cesses have long been devoted in these Provinces; and the special objects to which those Governments are invited to turn their attention have for years been familiar to the Government and people of the North-West. Whatever may be the case in other parts of the country, in the North-West we have simply to raise an equivalent to the amount deducted from the Imperial grants hitherto made under the heads now assigned to the Local Government. But it cannot be intended that the sums to be raised for such branches of administration as police, registration, jails, medical services, or printing, should be assessed by local rates, or cesses, within limited areas, such as unions, or the like, with the view "of drawing the people on to take an active share in the administration of such cesses." The present condition of the people clearly precludes Government from adopting any general system of local rating, in its usual sense. The utmost that can be done is to allow a certain portion of the provincial revenues to be expended under popular local management. But this was equally possible when the revenues were Imperial. The sums that have hitherto been raised and expended locally will continue to be so administered, while, of the revenue to be raised by further taxation, the greater part will necessarily be expended directly under Government control. Municipal institutions doubtless supply a means of local self-government; but municipal institutions existed long before the scheme now suggested, and are wholly independent of it. These remarks are necessary because, unless the real character of the proposed taxation is clearly apprehended, the objects which the Committee have put before themselves will be open to misconception. The principal problem presented to the Committee is simply to provide a scheme of supplementary taxation. Such taxation is local only in the sense that it is raised within provincial limits, and intended to meet certain provincial charges; but not local in any more restricted sense. The agency by

which the proceeds of supplementary taxation will be expended will for the most part be the agency which has hitherto been employed, *viz.*, the departments of the Local Government. Hence the Committee have not attempted to shape their scheme with special view to localized administration. They have little to propose which might not be equally proposed by the Imperial Government. To the people, taxation, from whatever source, will be taxation. All that the Committee can do is to attempt to adapt taxation as much as possible to the habits and convenience of the people. Their success in accomplishing this must be the standard by which their suggestions will be judged. The difficulty of devising such schemes is apparent from the course at present adopted by the Government of India; and the Committee have approached the subject with a full sense of the very great responsibility placed upon them in advising His Honor the Lieutenant-Governor on a matter of such weight and novelty. The difficulty experienced is the greater, in that the Government of India has reserved to itself the obvious and customary sources of revenue—"Imperial sources" as they are called; calling on the Local Governments to search for means of raising funds which shall be independent of the usual methods—these being appropriated to itself.

3. With the view of collecting information on the points submitted to their consideration, the Committee obtained from the Governments of Madras, Bombay, Bengal, and the Punjab, papers showing the action taken in those provinces. They were further aided by suggestions and schemes put forward by officers serving under this Government, to all of whom their acknowledgments are due. They will briefly notice the steps taken in other provinces, enumerating the various suggestions placed before them, from whatever source; discussing summarily the merits of such as appear unsuitable; and explaining in all needful detail the course they have agreed to recommend.

4. In Madras, local funds are to be raised by a rating on the rent-value of land; by taxes on houses; by taxes on arts, professions, trades, and callings; by fees on marriage-ceremonies; by tolls on carriages, carts, and animals. In Bombay, under Act III of 1869, a cess of one anna on every rupee of land revenue has been levied. In Sind, in addition to the above, a cess is levied by Bombay Act VIII of 1865 of one anna in the rupee, under the head of land or sayer revenue, from all farmers of land or sayer revenue who may take farms subsequently to that Act coming into operation: a shop-tax is also in force. In Bengal it is proposed to levy a rate on the rental enjoyed by landlords or others participating in the profits upon land, and a house-tax. In the Punjab, Sir Donald Macleod, before giving over office, recorded a minute advocating an increase to the existing road cess; and taxation on classes other than those connected with the land, "by such modes as may be deemed in each case most suitable." In these Provinces the Committee have received from various officers suggestions for taxes: the principal taxes suggested being taxes on marriages; on goods and passengers travelling by rail within the limits of the Province; modification of existing ferry rates; tolls on the frontiers, and on selected roads and bridges; tolls on boats passing certain of the larger bridges; appropriation of a portion of the sums now credited to the wages of village accountants: while, by members of the Committee there have been suggested a general extension of Act III of 1869 to all classes; a wheel-tax; a tax on shops and offices; a license-tax; a rating of cultivators on their holdings; a tax on arms-licenses; and appropriation of a part of the sum now designed for the remuneration of village headmen.

5. The suggestions, therefore, to be successively noticed are as follows, Nos. 8, 9 and 10 being those which have been adopted by the Committee:—

(1) Increase on the cesses on land revenue.
(2) House-tax. (Extension of Act III of 1869 included under this head).
(3) Wheel-tax.
(4) Marriage-tax.
(5) Transit-rates of kinds.

(6) Appropriation of a part of certain sums at present devoted to payment of village accountants and headmen.
(7) Shop and office-tax.
(8) License-tax on trades and professions.
(9) Land-rating on cultivators.
(10) Arms-license tax.

6. It is unnecessary to discuss the imposition of enhanced cesses on land revenue, the Government of these Provinces having deliberately decided against the measure. Cesses on land revenue are admissible only in the form recommended for adoption in Section I, *viz.*, in the case of districts in which, though the period of settlement has expired, revision of settlement has not commenced, or is only partially completed. In the permanently-settled districts cesses may, in the opinion of the Committee, be also introduced, though not calculated on the land revenue.

7. *House-tax.*—This was one of the taxes referred to the Committee for consideration by His Honor the Lieutenant-Governor. A circular was issued calling for opinions from District Officers and others as to the best mode of imposing a house-tax. It was found that opinions differed very greatly, while in numerous instances the officers consulted remonstrated strongly against the imposition of a house-tax. The unpopularity and want of success which have hitherto attended the efforts made in this direction are notorious. These may in great part be owing to faulty methods of assessment; but the tax has the great disadvantage of falling alike on the two great classes of agriculturists and non-agriculturists, though by no means equally suited to both, and of relying for its success mainly on the contributions of the needy classes, or, in other words, of the masses. Nor is the method of classification so obvious as to counterbalance these defects. A tax spread over so large an area, with no simple mode of classification or familiar machinery for assessment or collection, would be open to serious abuse. Necessarily large numbers would have to be exempted; and any plan of exemption, intelligible alike to the officers of Government and the people, and independent of the process of local enquiry into means, appears to be impracticable. Hence the tax, by consent of a majority of the Committee, was abandoned for schemes which appeared more likely to be successful.

Similar objections apply to the general extension of Act III of 1869, which is powerless by itself to suffice for the sums required, and inapplicable to towns.

8. *Wheel-tax.*—The difficulty of a good working scheme of registration, and the probability of such a tax assuming the from of a transit-duty, were the main obstacles to its acceptance. It seems a tax more suited to municipalities, or towns in which registration could be watched with comparative ease. As a tax of provincial application, it is further open to the objection of giving an opening to undue interference on the part of Native subordinates.

9. *Marriage-tax.*—This, again, is a tax which would be worked with most effect in restricted localities. Considered as a tax intended to check excessive and extravagant expenditure on marriages, it is peculiarly suited to India. But the Committee were of opinion that it might be left as a source from which strictly local funds could conveniently be raised, and that it was unnecessary to take it into consideration as a source of provincial revenue.

10. *Transit-duties of kinds.*—These, in the forms suggested, were considered as inadmissible mainly for two reasons: firstly, they trench on Imperial sources of revenue; secondly, they are injurious to commerce. The Imperial Government constructs and maintains railroads and is entitled to all revenue arising from them. It is indefensible that the Provincial Government should charge for the use of means of communication which are made and maintained at the cost of the State. Tolls on roads have already proved unsuccessful; and a multiplication of tolls tends to take the form of a heavy duty on goods in transit. Goods alrealy pay octroi duties at all the municipal centres of

trade. The Committee observe that the Bengal Government has expressed itself decidedly opposed to the imposition of tolls.*

Considerations analogous to the above guided the Committee in rejecting the proposal to raise the present charges at ferries.

11. *Appropriation of a part of certain sums at present devoted to payment of Village Accountants and Headmen.*—These were considered open to exception respectively on the ground that the village accountants, as a class, are not by any means overpaid at present, so that no funds would be forthcoming under this head, while fees to village headmen are in many districts nominal, so that to enforce payment of any part of them would virtually be an addition to the cessess on land revenue; while it might be doubted whether it was open to the Government to divert to its own use sums which, with the consent of landlords, had been assigned solely to the payment of village headmen. Both schemes were open to the further objection that these funds, being for payment of local servants and officers, are in their application strictly local, and could, at the utmost, be applied within the limits of the district from which they were raised.

12. *Shop and Office tax.*—This was a scheme of rating for shops and offices, according as they are situated in main or secondary thoroughfares. Of this it need only be said that it is very similar to a license-tax on trades and professions and that, of the two, the latter was preferred.

13. The scheme of taxation finally adopted by the Committee will now come under consideration.

14. In adopting a scheme of provincial taxation, the Committee have kept carefully before them the four fundamental rules embodying the qualities desirable in any system of taxation, *viz.*,—that it should be proportioned to the ability of those who are called on to pay; that it should be certain; that it should be levied at the time and manner most convenient; that it should obtain for Government as much as possible of the whole sum levied from the tax-payer. It is well known that of the two great sections into which the community is divided—the agricultural and non-agricultural—the latter have hitherto in great measure escaped direct taxation. In order to equalize taxation—to carry out the first of the above rules—the non-agriculturists must be called on to bear a due share of the general burden. How this could be most conveniently done was the first problem presenting itself.

15. It must be observed that the non-agriculturist section embraces the large majority—it may almost be said the whole—of the pauper or menial classes. There are a very considerable number in this section who would probably be unable to pay any tax. Thus, the census for 1865 shows 179,015 beggars, 3,821,623 labourers, 2,345,209 domestic servants, out of a total of 12,402,112; or 53 per cent. Equality, in such a case, does not mean that the ratio of persons assessed under either section of the community should be equal. Large numbers of the non-agriculturists must be exempted. So far as such classes as the above are concerned, there is no difficulty in exemption. But there are other extensive classes, of whom many are undoubtedly taxable, while the great majority are unable to make any direct payment to the Government. Unless the exemption of this majority is fairly regulated, the tax will be unequally imposed. Such are the weavers, the carpenters, the oil-makers, the potters, and so on—the non-agricultural working classes. The only ground of exemption would be inability to pay. This, again, must be proved by local enquiry, and local enquiry on a wide scale can be conducted only by Native officials. This is the point on which all direct taxes hitherto imposed in India have failed. For one who pays the tax, one more certainly pays to get off it. A great part of the money paid is pocketed in the form of bribes; and a part

* From Secretary, Bengal Government, to Secretary, Government of India, No 1768A, dated 30th April, 1869, para 38, page 509, *Supplement to Calcutta Gazette*, July 20th, 1870.—"It would probably be possible to remove all tolls (though it might not be advisable to remove ferries), which are undoubtedly a source of great extortion and inconvenience in many places"

only reaches Government. It becomes a scramble whether or no any tax at all should be paid. It is this which has made the Indian income-tax odious both to the people on whom it is imposed, and to the officers who are desired to impose it. But the income-tax is restricted in its operation, falling upon an almost inappreciable number of the total population. The effects of its mal-administration are felt by comparatively few, and those few usually men of competent means. If a general tax on the mass of the population is attended by the same drawbacks, the consequences will be much more widely felt. They will be felt, moreover, by the lower classes—by men but little removed, as a rule, from pauperism. Though the numbers composing these classes are large, the amount to be realized from the assessable portion of them is small. Judging from the census, which in the matter of trades is at least approximately correct, they number in all 2,749,433; and if one-half of these be assessed, the total number of assessable heads of houses would be only 274,943. Assuming (an assumption which is very doubtful) that these on an average can pay Re. 1, the whole sum realizable from them would not amount to more than £27,494. For a sum so comparatively small, it may well be doubted whether it is wise to extend taxation beyond the classes who as a whole can presumably bear it. The inequality and uncertainty attending general taxation would be so great as to more than counterbalance any advantages to be derived from it. It is a lesser evil that an assessable minority of a class should be omitted from a scheme, than that the whole should be subjected to inquisition and uncertainty. Hence it is considered advisable to limit for the present direct taxation on non-agriculturists to the classes who as a body are known to be in tolerable circumstances. Thus all artizans proper will be excluded, and the tax will fall exclusively on those who follow trades or professions. But even among this class the rates payable must be those which the least competent of the class is capable of paying without inconvenience or pressure: some ratio to income must be observed; but the ratio can be general only, and it will be enough to provide that the incidence of the rate shall not be heavy on the average income of the poorest of the class assessed. It would doubtless be urged that such a tax must fall heaviest on those least able to pay it; but, if the rate is moderate, its incidence should be heavy upon none. The mode of classification must be simple, so that each man may know how much he has to pay, and under what class; while the mode of payment should be such as to secure for Government and the rate-payer the minimum of fraud and inconvenience. These objects the Committee have attempted to attain by the imposition of a license-tax on trades and professions, calculated, not with especial reference to incomes, but so as to fall with tolerably equal pressure upon the members of three specified classes, and with very slight pressure upon any one of them. The lowest rate (under which the majority will fall) is Rs. 2 per annum only; and, assuming the lowest incomes of this class to be Rs. 200 per annum, the rate will fall only at one per cent. The total number of persons falling under the assessable class, number, according to the census, 1,739,705 and amount to 14 per cent. of the whole non-agricultural class, or 30 per cent. of that class exclusive of the classes presumably incompetent to pay. In judging of the incidence of the tax, its character must be borne in mind. It is supplementary to Imperial taxation. It is believed probable that on all incomes above Rs. 500 per annum an Imperial income-tax of at least one per cent. will continue to be charged. If the license-tax falls at one per cent. on the lowest average incomes on which it is assessed, it is the incomes between Rs. 200 and Rs. 500 only on which the burden of taxation will press with undue relative lightness. The inequality upon these, as presently noticed, may be remedied in part by municipal and town taxation. But, in the opinion of the Committee, so far as a general scheme of taxation is concerned, such inequality is a lesser evil than the uncertainty and oppression attending all attempts in India to equalize with nicety the pressure of direct taxation. The resolution of the Committee adopting the proposal of a license-tax will be found in Proceedings No. 5, dated September 8th, and No. 6, dated September 17th.

16. The report of the Sub-Committee appointed to draw up a scheme of license-tax is appended to the latter proceedings and is as follows :—

"1. In framing a scheme for a license-tax, the Sub-Committee have laid down preliminarily the following main principles :—

"A.—That the classes to be taxed for local purposes should be those only of whom it may be assumed that the whole—or the whole, with inappreciable exceptions—are in a position to pay; and that classes of whom a part only could be taxed should be wholly exempted.

"B.—That the tax should not be, as was said of the license-tax of 1861, 'an income-tax under another name;' but that it should fall on a few well-defined grades, at a uniform rate per grade.

"The object of the Sub-Committee is that the tax should not take for the State a fixed proportion of each individual's income, which would, in their opinion, be distinctly trenching on an Imperial source of revenue; but to arrange that the rate to be levied from individuals for local requirements shall be light, and not gravely unequal in its incidence.

"2. Adopting these principles, the Sub-Committee propose to assess professions, dealings, and trades only, excluding artizans and other miscellaneous classes.

Classes to be rated.

Grading of assessable classes.

"3. Under *Professions* they would include :—

(1) Bankers.
(2) Grain-dealers (wholesale).
(3) Pleaders and attorneys.

"under *dealings* they would include :—

(1) Agents (*arthiyas.*)
(2) Contractors.
(3) Brokers.
(4) Weighmen (*tolas.*)
(5) Chowdrees.

"Under *trades* they would include with the following exemptions,* all shop-keepers (*dokandars.*)

Vegetable-sellers.
Fruit "
Leaf "
Grain-parchers.

"The classification is shown in the schedule.

"4. For the three grades proposed in the schedule a rating of Rs. 6-4-2 respectively per annum is proposed. It has been suggested that a rating should be adopted, varying with the population of the various sites, sites being for this purpose classified. But there appears to the Sub-Committee no obvious or necessary connection between the amount of population and the rate of local taxation.

Rates of payment proposed.

"5. The estimated receipts under the scheme proposed by the Sub-Committee adopting the statistics given in the census, are shown in detail in the schedule accompanying this report. They amount to Rs. 10,56,825.

Estimated receipts.

"6. With regard to the assessment and collection of the tax, the Sub-Committee make the following suggestions :—

Assessment and collection.

"7. In municipalities a return should be given to the Collector of all heads of families rateable under each of the three grades. The sum assessable on this return should be charged to the municipality, they being at liberty to raise it in whatever form they choose, subject to the provisions of Act VI of 1868.

"8. In all towns in which Act XX of 1856 is in force, and in all such other towns as the Collector, in communication with the Commissioner and Board of Revenue, may select, the lists of assessable persons should be framed by tehseeldars, through the chowdrees or headmen of trades, professions and dealings where headmen may not exist being presumably within the cognizance of the tehseeldar. The chowdrees or headmen should receive from the Collector a warrant of appointment (*Purwanwah*) for this object, such warrant to be changed with change of chowdrees or headmen. Where no such agency exists, the lists should be framed through the agency now in force under Act XX of 1856. Where Act XX. of 1856 is not in force, and no available agency exists, the lists should be framed by the tehseeldars, in conjunction with the heads of the local residents. It is believed that cases of this kind will be rare.

"All chowdrees, putwarees, and lamberdars responsible for giving incorrect returns should be subject to a penalty under Sections 176 and 177, Indian Penal Code.

"9. In villages the lists should be prepared by the putwarees, and countersigned by the lamberdar or his accredited agent.

"10. The lists so prepared for towns not being municipalities, and for villages, should be tested in person—so far as may be—by the tehseeldars and superior officers.

"11. The lists, after completion for the whole district, should be forwarded to the Commissioner for approval, it being the Commissioner's duty to compare the results in the various districts under him, and to call on Collectors for any explanation which may, on comparison, seem necessary. These lists should be sent to the Commissioner not later than November 1st. On approval, a general notification should issue in all towns (not being municipalities) and villages; being in the former case posted in the chief mohullas and gunjes; in the latter, in the village choupal. Such notification should issue on or about January 1st, and should contain a list showing the name of each person assessed; his father's name; his profession, trade, or dealing; the amount payable; with an intimation that the amount must be paid under penalty within one month from the date of notification. Simultaneously, a separate notice should issue to each individual assessed, giving the particulars embodied in the general notification, with specification of the date on which payment is to be made, and the amount of penalty for non-payment. At the same time, notices should be served on municipalities, stating the amount at which they are assessed, and the period within which payment must be made. This should not exceed three months from the date of notice.

"12. In towns (not being municipalities) the special notices should be served through chowdrees or bukshees, as may be. Failing either, they must be served immediately through the tehseeldar. In villages the putwaree would distribute them.

Default of payment.

"13. If payment is not made on the date specified in the notice, the defaulter should be liable to a fine, at the discretion of the Magistrate, not exceeding a sum equivalent to the rate leviable from him.

"14. If payment is not made within fifteen days of the date specified in the special notice, the defaulter's goods might be distrained to recover the amount of rate, plus the fine.

Mode of payment.

"15. On the date or dates fixed for payment, the Collector or one of his covenanted or uncovenanted subordinates should be personally present at the tehseels where payments are to be made.

"16. Payments should be made in cash at the tehseel, receipt being given in counterfoil, as suggested in the case of arms-licenses: each grade to have separately-coloured receipts. A form of counterfoil is appended.

Exemptions.

"17. It is believed that exemptions, at so low a rate of assessment, and among the restricted class to whom it is proposed to apply it, will be few. Where no claims for exemptions occur, they must be disposed of on their merits. But no claim should be admitted in which indigence cannot be established; and indigence would, among the trading-classes, be ordinarily synonymous with proved bankruptcy.

17. It will be seen that the estimated yield under this tax is £105,000 only, while the amount to be provided for is £162,659. Even supposing that the Committee's estimate is not above the mark (and on this point, with the information available, the Committee cannot speak with certainty), there remains to be provided for a balance of £57,659.

18. To obtain this further sum the Committee propose to rate cultivators; by cultivators meaning cultivators proper, and landlords cultivating their own lands (*seer* and *khudkasht*.)

19. Cultivators may be rated on their houses, or their ploughs, or their holdings. In some districts there exist maps and registers of the village-sites giving the number of the houses and the names of the occupants, but in the majority they are not yet complete. Except in one or two districts, a rate on houses to provide for local or other requirements is believed to be unknown. A rate varying with the number of ploughs would be open to great uncertainty, as the Government papers show no recurring return of ploughs and except in districts which have come partially or wholly under resettlement, no return of ploughs at all. On the other hand, there exists, at least in all the temporarily-settled districts, a record more or less accurate of the area under cultivation, while the amount of land under cultivation is not liable to sudden changes. Where the settlement of a district has been revised, this record will be extremely

accurate. In other districts it will be less so. But in all districts it will be infinitely more accurate than any other existing record. Payment of cesses, in money or in kind, on the area held by them, is familiar to tenants, as an increment to rent, throughout the Provinces. It is believed that a rate on cultivators, based on the cultivated area held by them in the form about to be suggested, would fulfil more nearly than any other mode of taxation the conditions of equality, certainty, and convenience necessary to success. The Committee propose to state first the plan they propose, and subsequently to discuss, so far as they are enabled to apprehend them, the advantages and drawbacks attending it.

There are believed to be not less than *24,000,000 acres of cultivated land in the North-Western Provinces paying revenue to Government, apart from land held by cultivators in revenue-free holdings. The average holding of tenants is usually estimated at four acres; the average rent may be put at the rate of Rs. 3 per acre. These estimates are supported by the various reports recently furnished to Government by officers engaged in settlement operations and will probably be admitted as moderatre. Applying a rate of one anna per acre (which, taking the revenue beegah at 2756·25 square yards, would amount to a rate of 6·83 pies, or in round numbers 7 pies per beegah), we have an outturn of Rs. 15,00,000 or £150,000. A tenant holding four acres would thus have to pay four annas annually, his rent being Rs. 12. In other words, a charge of one anna per cultivated acre would amount to 2 per cent. on the rent.

* The actual amount given in the Census Report of 1865 is 23,747,268.

20. It was suggested, in order to obviate objections to the uniform incidence of a rate imposed without regard to varying capacities of soil, that the rate should be adapted to each pergunnah as nearly as possible in the ratio of its capacity. Thus the revenue-rate on cultivation in the North-Western Provinces is given in the last Census Report at Re. 1-10-9 per acre. As Re. 1-10-9 is to the rate on the cultivated area of each pergunnah so would the mean rate of one anna per acre be to the rate to be imposed on the pergunnah. Thus, taking the rates as given in the Census Report, in the Allahabad District, the rate would be 1 anna 2 pies; in Cawnpore, 1 anna 6 pies; in Shahjehanpore, 9 pies only.

21. It was further proposed to provide for possible objections on the score of the universal incidence of the rate—*viz.*, that no one was exempted—that a discretion should be given to proprietors to remit the rate in cases where its enforcement might, from the cultivators' circumstances, be undesirable, spreading it over any or all of the remaining cultivators: provided that the rate so assessed should in no case amount to more than two annas per acre, and that there should be an appeal to the Collector from every cultivator so assessed at an extra rate.

22. These suggestions are not recommended by the Committee, because the amount of the proposed rate is so small as apparently to render graduation unnecessary, while the power of remission would open a door to corruption and malpractices by landlords. If the possible inequality of the rate is insisted on, a simple remedy would be found in basing it on the rent paid in lieu of the area cultivated.

23. It is proposed that the amount to be paid should be calculated for the currency of the settlement on the area shown in the settlement record, provided the settlement is not declared permanent, in which case the period would be open to consideration. Where revision of settlement has not taken place, it should be calculated on the area shown in the village-papers of the year immediately preceding the imposition of the rate. It would be liable to be re-adjusted on revision of settlement consequent upon alluvion and diluvion. The landlord would pay it in with his revenue, as cultivators' cesses, recovering it, in addition to his stipulated rent (for which legal provision would be

required). The term of currency of settlement is proposed to ensure a feeling of confidence and security both among cultivators and among landlords, who would primarily be responsible for payment of the rate. In bad years or from bad tenants, moreover, they would be subject to a certain amount of loss, while, *per contra*, they would enjoy the benefit of the rate on increased cultivation until a revision of settlement.

24. The advantages of the scheme appear to the Committee to be—(1) that it fulfils the conditions specified in Section VIII, para. 14; (2) that the revenue from this source, apart from any possibility of raising the rate hereafter, is elastic, inasmuch as cultivation is on the increase; (3) that, while the sum yielded is considerable, the rate is very moderate in itself; (4) that there is no new agency of any kind whatever—no scrutiny, or enquiry, or other cause of misunderstanding and apprehension.

25. The disadvantages likely to be urged, so far as the Committee are aware, are these—the two first affecting the expediency of rating cultivators at all, the last referring only to the mode of carrying such rating into execution:—(1) That in rating cultivators' holdings we reduce the share of assets guaranteed by the State at settlement to the landlord, inasmuch as the amount of the rate might otherwise have been taken as rent; (2) that a great or the greater part of the local funds will be raised from the cultivators who already pay more or less for cesses on land revenue; (3) that the poorer lands with presumably lower rents, constituting usually holdings larger than the holdings of superior land, a rate, assessed on the acre, will fall at its highest on the worst land. These objections may be discussed successively.

26. (1) *In rating cultivators' holdings we reduce the share of assets guaranteed by the State at settlement to the landlord, inasmuch as the amount of the rate might otherwise have been taken as rent. Therefore such rating is inadmissable.*

Theoretically, supposing no right of occupancy at favourable or protected rates to exist, the amount which the landlord can lealize as rent is limited by the amount necessary to ensure to the cultivator subsistence. Whatever diminishes that sum diminishes the amount realizable as rent by the landlord, and must be replaced by an equivalent deduction from rent. Any rate will diminish that sum. Therefore any rate diminishes the amount realizable as rent by the landlord. Therefore any rate whether on land, house, plough, or income is inadmissible.

27. But in point of fact it is notorious that during the last eleven years the course of legislation in these Provinces has uniformly aimed at protecting the cultivator. Returns recently furnished by Settlement Officers to the Board of Revenue show that, apart from landlords tilling their own lands, tenants with and without a right of occupancy at protected rates very nearly balance each other. And they show a still more curious result, *viz.*, that the average rate paid by the cultivator without a right of occupancy is less than that paid by his protected brother. This is owing very probably to the better lands, which yield a higher rent, being held by cultivators with rights of occupancy. But it may be fairly inferred that the average rent on tenants-at-will is far from being a rack-rent. The Committee would refer, in connection with this part of the subject, to the replies received by the Commissioner of Allahabad to a circular, calling for information as to the unregistered and unrecorded cesses paid by cultivators to landlords. Every Settlement Officer knows that the amount of these cesses is very considerable, and it has been even proposed that they should be considered in any scheme for increased taxation. Their existence shows at least that the mere rent paid by the cultivator falls short of the bare amount necessary to ensure him subsistence.

28. (2) *That a great or the greater part of the provincial taxation will be raised from the cultivators, who already pay more or less for cesses on land revenue.*

29. This has already been partly answered in Section VIII, para. 12, where the grounds for exempting certain classes from taxation were stated. It must be borne in mind also, as stated previously, that the assessable numbers of the non-agricultural classes are relatively much smaller. To produce a sum at all equivalent to the sum which can be obtained from cultivators, the rate on those non-agriculturists who can pay must be raised to a sum which they are probably unable to meet. This may be approximately shown on a calculation of the results of a general assessment of all assessable classes, supposing it were carried into effect.

30. The population (non-agricultural) of these Provinces is 12,402,112. Of this probably not less than one-half would have to be exempted for the reasons given in Section VIII, para. 14, from the payment of any direct tax, leaving 6,201,056. These, again, must be divided by five to obtain the rate-paying heads of families, giving 1,240,211 as the assessable net number. The assumption of one cultivator to every four acres of cultivated land, the area of cultivated land being 24,000,000 acres, gives us 6,000,000 rate-paying cultivators. The net amount of rate-paying non-agriculturists being estimated at 1,240,211, they form 17 per cent. of the whole. If the cultivator paying 4 annas a head, we charge the non-agriculturist Re. 1 a head, the amount realizable at Re. 1, being a rate four times as high as the rate paid by the cultivator, will amount to Rs. 12,40,211, against Rs. 15,00,000. If these calculations are reasonable, it follows that the non-agriculturists will have to pay a rate four times as high as the agriculturists to obtain a sum little more than three-fourths of the sum paid by the agriculturists. Classing, for comparison of incidence of local rates, the landholders as cultivators, and placing on the cultivators the rate of 4 annas plus *9½ annas for cesses, the average amount of non-agricultural incomes must be half as much again as the agricultural if expected to yield an equivalent amount with proportionate rating. But, seeing that every second house has been included in the estimate of rateable non-agriculturists, and that for the purposes of comparison the income of the landlords has been massed with that of the cultivators, it seems very improbable that the average income of the non-agriculturists should be 50 per cent. higher than the average income of the agriculturists. If this is the result with the whole class of non-agriculturists, it follows that from a section only of them any sum at all equivalent to the sum payable by the land cannot be expected.

* Calculated at 5 per cent. on a rental of Rs. 12.

It may be added that, in point of fact, in Bengal, the Punjab, Oudh, and the Central Provinces—in every Government or Administration in Northern India, that is, except the Government of these Provinces—land-rating is the method proposed for meeting the additional funds required. In Bengal only, a cess on houses is to be super-imposed as an educational cess. The Government of India itself suggested for these Provinces an enhancement of 4 per cent. on the road cess. *Primâ facie*, therefore, were there nothing else to be said in reply to the objection, this much at least could be urged, that the objection is levelled at a source of income indicated by the Government of India, adopted with its approval in Oudh and the Central Provinces, and in contemplation in Bengal and the Punjab.

31. Taking the land revenue of these Provinces at £4,000,000, and assuming it to represent one-fifth of the gross assets of the land, the landlords' rental being two-fifths of the gross produce, the cesses on revenue, which, inclusive of the estimate of the landlords' share in the permanently-settled districts, amounts to £378,669, will fall at 4½ per cent. on the landlords' share of the gross assets, and the land rate, amounting to £150,000, will fall on the cultivators' share at one per cent. only.

32. (3) *That the poorer lands with presumably lower rents, constituting usually holdings larger than the holdings of superior land, a rate assessed on the acre will fall at its highest on the worst land.*

This is admitted; but if the rate is kept low the inequality of the rate is not likely to be serious. To obviate this it was urged that the rate should be calculated on the rent paid. The Committee preferred an acre-rate, because of the comparative inaccuracy of the record of rentals. The objection does not affect the propriety of assessing the tenants, but the particular method only in which it is proposed to carry out the scheme.

33. In connection with this part of the subject, the attention of the Committee has been drawn to the inequality of the number of municipalities and towns in which Act XX of 1856 is in force. In Appendix IV* will be found a table showing for each district the number of sites, containing from 2,000 to 5,000 inhabitants, and from 5,000 upwards, with the respective number and ratio of towns under Act XX of 1856, and municipalities. The Allahabad and Benares Divisions deserve attention. If the artizan class are to be rated (and it is most desirable that they should be rated with other classes, if the rating can be effected with equal fairness and as little risk of annoyance), it will be found that local municipal or similar agency will be the most effectual. Similarly, the rate proposed for trades and professions professedly leaves the wealthier of these classes comparatively lightly assessed. They may be made to pay their full share of the general burden by enhanced contributions to strictly local requirements. This should be borne in mind in future assessments under Acts VI of 1868 and XX of 1856, both Acts giving facilities for a fair rating on artizans and the wealthier class of traders, which, under a provincial scheme of taxation, are not available. The majority probably of these classes live in towns where the above Acts are in force, or where they should be now introduced.

* Not printed.

34. The estimated yield of the land-rating being £150,000, and of the license-tax £105,000, the total yield should be £255,000, being £92,346 in excess of the estimated charges. This large figure in excess of the estimated charges is retained to balance against the conjectural estimates of the yield of cesses in revenue-free estates, and the Benares Province; but the actual amount at which the rate on cultivators should be fixed will of course rest with the Government, on a review of its probable needs.

35. It is unnecessary to propose any further taxation for actual requirements. The Committee desire, however, to point out that a legitimate source of income may be found by enforcing fees on the issues of arms-licenses. Arms in this country are in the great majority of cases used as a means of increasing the dignity or supporting the rank of the Natives who wish to carry them. They are, in fact, a luxury, and may be taxed without inconvenience to any persons. The resolution of the Committee on this head will be found in Proceedings No. 3, dated 25th August; and para. 6 of those proceedings, regarding the fees arising from manufacturing and dealing in arms and ammunition, is particularly brought to the notice of Government.

Registers of arms issued have not been hitherto kept very carefully, and the probable income rising from this source is conjectural only. It will probably be not less than £10,000 per annum.

36. The suggestions of the Committee on the financial points submitted to their consideration have thus been brought to a close. Should their suggestions meet with the approval of the Government, and the scheme recommended by them be adopted, a supplementary report will be furnished on the subject of extending and improving the present local agencies of Native gentlemen, on the amendment of Acts XX of 1856 and III of 1869, and on the organization of the rural police.

I have, &c.,

A. COLVIN,

Secretary.

No. 1B, dated 1st February 1871.

From—C. A. ELLIOTT, Esq., *Officiating Secretary to the Govt. of the N. W. Provinces,*

To—*The Officiating Secretary to the Govt. of India,* FINANCIAL DEPARTMENT.

An error having occurred in the statement of estimated receipts and charges at para. 40 of my letter No. 121A., dated 27th ultimo, on the transfer of certain branches of the service from Imperial control to local administration, I am desired to request that you will substitute the following for it:—

Charges.		£	*Receipts.*		£
Deficit in Imperial grant	...	48,030	Public Works grant	...	186,851
Public Works charges as shown before	...	375,140	Local Cess (temporary settled districts)	...	324,362
Rural Police	...	207,500	Ferry Fund	...	40,000
Village Schools	...	40,000	Permanent settled districts, acreage Cess	...	36,814
District Post	...	10,000	Road Cess	...	5,600
Sanitation and Improvements	...	30,000	Commuted Jagheers	...	11,300
Administration and Office	...	2,000	Local Cess on maafee holdings	...	10,000
		712,670	License on trades	...	100,000
					714,927

2. I am also to mention that a clerical error has been found in the margin of para. 13, where the Thomason College Establishment has been put down as £145,300 instead of £15,300.

No. 199A, dated 18th February 1871.

From—C. A. ELLIOTT, Esq., *Offg. Secretary to the Government, N. W. Provinces,*

To—*The Officiating Secretary to the Government of India,* FINANCIAL DEPT.

With reference to the arithmetical criticisms on the figures of the Resolution of December 14th, contained in my No. 1069A, dated 31st December, and in para. 3 of my No. 121A, dated 27th January, I am directed to say that, since the despatch of the last-mentioned letter, the Lieutenant-Governor has had the opportunity of conferring with the Accountant General on the subject of the supposed discrepancies, and finds that (with the exceptions noted below, which concern the figures of two Departments) those criticisms were based on a misunderstanding as to the Budget appropriations as finally adjusted by the Financial Department, the figures of the Budget as proposed by the Accountant General having been referred to, by mistake, as the figures actually sanctioned.

2. The two Departments in which discrepancies are still found to exist, are the Police and Educational Departments.

3. In the former, as before shewn, the grant is less by £1,309 than that sanctioned by the Resolution of 29th April. The difference is not on the charge, but on the receipt side. By the Resolution of 29th April, No. 2617, the receipts were taken at £50,421; by that of December 14th, at £51,730, the difference being £1,309. His Honor considers that the former figure is correct and should be restored, and he trusts that the difference, or £1,309, will be added to the net grant made to this Department.

4. In the Educational Department the figures of the Resolution of December 14th correspond with those of the sanctioned Budget, and the objections formerly made in para. 6 of my letter of December 31st are withdrawn. But I am to observe that a sum of £1,486, which was retrenched from the Budget under a misapprehension, was restored to it in your No. 2882, dated 19th August 1870, and the net grant was thus raised from £92,478 to £93,964, at which figure, it is submitted, it ought to stand in the Resolution of December 14th.

5. I am to express the Lieutenant-Governor's regret that this mistake regarding the other supposed discrepancies should have occurred, and to beg that the remarks concerning them may be considered as cancelled. At the same time I am to request that early orders may be passed by His Excellency the Governor General in Council respecting those errors in the figures which are still found to exist.

No. 1466, dated 10th March 1871.

From—R. B. CHAPMAN, ESQ., *Offg. Secy. to the Govt. of India*, FINANCIAL DEPT.,

To—*The Secretary to the Government of the North-Western Provinces.*

I am directed to acknowledge the receipt of your letters, noted on the margin, alleging the insufficiency of the sums which have been allotted for Provincial Services in the circular in this Department No. 3334, dated 14th December 1870.

No. 1069A, dated 31st December 1870.
" 121A, " 27th January 1871.
" 1B, " 1st February "
" 199A, " 18th " "

2. In the letter last quoted, you have withdrawn the request for an explanation of all differences but one between the sums which were entered in the Local Government's original estimate and those which are allotted in the circular of 14th December for the heads of Civil charge that are included in the allotment for Provincial Services.

3. The receipts estimated by the Local Government in the Police Department for 1870-71 are noted on the margin. The last two items, which are overlooked in your letters, make up the difference of £1,309 between the sum which the Local Government considers the proper deduction and that which has been actually assumed as Police receipts in the Resolution of the 14th December.

	£
Contributions from Municipal and other Funds	41,488
Receipts on account of Railway Police ...	8,933
" " Canal Police .	229
Fees, Fines, Forfeitures, and Miscellaneous ...	1,080
TOTAL ...	51,730

4. The sum of £1,485, which was retrenched from the Local Government's estimate for education under a misapprehension, was afterwards restored by an additional grant, and the amount has now been added to the allotment for Provincial Services.

5. The discrepancies between the budget provision for official postage and the larger amounts which have been charged in the course of the year, have arisen partly from the imposition for the first time (since the budget estimates for 1870-71 were framed) of a charge for postage for official correspondence within districts, and partly from a misunderstanding of the rules under which dispatches are allowed to be sent by packet post. This misunderstanding, which has now been rectified, raised the charges in 1870-71 abnormally; so that they cannot properly be taken as a basis for the permanent assignment. The permanent allowance to Provincial Services for postage has therefore been fixed everywhere in accordance with the estimates of the Post Office Department for 1871-72.

6. Omitting official postage, the net grants for the Civil heads of charge, except Police, compare as follow with the actuals of previous years, and with the regular estimate of the current year:—

	1865-66.	1867-68.	1868-69.	1869-70.	1870-71.	
					Original.	Regular.
	£	£	£	£	£	£
Jails	71,529	60,098	72,678	92,466	76,865	71,100
Education	67,160 *b*	81,014 *b*	86,319	92,193	92,384 +1,485	84,506
Medical Services	18,993	20,408	21,691	25,866	27,519	25,996
Printing	18,756 *a*	16,843 *a*	16,657	20,829	22,733	21,600
	176,438	178,363	200,345	231,354	220,986	203,202
LESS—						
Net receipts of registration	2,100	6,603	11,878	18,014	15,067	11,800
	174,338	171,760	188,467	213,340	205,919	191,402

a Exclusive of the charge for the Roorkee College Press, which was transferred to the Public Works grant from 1868-69.

b Exclusive of the charge for the Roorkee College.

7. The grants for 1870-71, upon which the allotment for Provincial Services was fixed, were plainly based on a full estimate, and are much in excess of the probable expenditure of the current year. They are also in excess of the expenditure for past years, the one item of jails excepted for only one year of dearth, *viz.*, 1869-70.

8. This exception affords no reason for doubting the sufficiency of the allotment for jails. The net charge for jails for the last five years, of which one year was a year of dearth, has been at an annual average rate of £73,574, while the net allotment to Provincial Services for this expenditure is £76,865. Even on the supposition of one year of dearth in every five years, this would give a saving of more than £16,000 in such a cycle.

	£
1865-66 ...	71,529
1867-68	60,098
1868-69 ...	72,678
1869-70 .	92,466
1870-71, Regular Estimate	71,100
	5/367,871
Annual Average ...	73,574

9. The reductions from the normal budget grant for Police have been made in order to secure the saving which is to accrue from the Local Government's proposals for the prospective revision of pay of the Police consequent on the abolition of the Police Superannuation Fund. These proposals were accepted by the Government of India, with certain modifications, when the budget estimate for 1870-71 was passed. The details of this revision will be separately communicated to you. It suffices to observe here that, whereas the net police grant, exclusive of official postage, amounts, as reduced, to £297,421, the probable net expenditure, according to the Regular Estimate of the current year, will be only £280,070.

10. The explanations desired in your letters having now been given respecting the Civil charges, I am directed to add that, since the receipt of those letters, it has been determined to transfer to Provincial Services the provision which was made in the Civil budget estimates for 1870-71 for charges for petty construction and repairs of buildings (except in the Salt and Opium Departments), and for all services under medical establishments, excepting the bare consolidated pay of the medical officers in medical charge of Civil stations.

11. On the other hand, the transfer of Ajmír from the administration of the Government of the North-Western Provinces necessitates the withdrawal from the allotment for Provincial Services to the North-Western Provinces of the amounts which were included therein for Ajmír.

AJMIR.

	Charges.	Receipts.		Net charge.
	£	£		£
Jails	2,382	276	=	2,106
Police	21,592	306	=	21,286
Education ...	3,900	...	=	3,900
Medical	499	.	=	499
TOTAL ...	28,373	582		27,791
Registration ...	341	550	= Net receipts	209

12. With these modifications, the revised calculation for the Civil heads of charge to be henceforward classed as Provincial Services is as follows:—

	£	£	£
Grant for 1870-71—			
Registration	20,129		
Jails	88,394		
Police, as reduced in the Circular of 14th December ...	348,135		
Education	103,528		
Medical	27,607		
Printing	25,302		
		613,095	
Add—			
Official Postage	10,840		
Transfer from Medical Services	5,624		
" for Petty Construction and Repairs	2,555		
By revision of grant for Education	1,485		
		20,504	
			633,599
Deduct Charges on account of Ajmír		...	28,714
			604,885
Estimated receipts in 1870-71		111,124	
Deduct receipts on account of Ajmir		1,132	
			109,992
Revised permanent Assignment		...	494,893

13. Referring now to the assignment for roads, civil buildings, miscellaneous public improvements, and the connected establishments and tools and plant, I am to observe that, on a careful examination of the facts, the Governor General in Council is satisfied that it can only be under some misapprehension that the local Government complains of the insufficiency of the sums taken as the basis of the allotment for these purposes to the North-Western Provinces.

14. The establishment of the Roorkee College is not chargeable, as supposed, to Provincial Services; it will continue to be paid from the Imperial allotment.

15. A plan is under consideration for making each Province pay for the instruments it receives from the depôt at Roorkee, the cost of the instruments (which are chiefly required for loan works) being charged to extraordinary. The expenditure of £6,300 for the depôt will not, therefore, burden the allotment for Provincial Services.

16. It would not be of any avail to the local Government were the charge of £5,060 for military cemeteries and churches, including the memorial church at Cawnpore, to be removed from Provincial Services and defrayed from imperial funds. These works are, at present, classed as civil buildings, and an allowance for them is included in the sum given for civil buildings in the Provincial Service Grant. Something might be said in favor of allowing the money required for these buildings to be provided in the grant for Military works; but if this were done, a corresponding deduction must be made from the Provincial Service Grant. This remark, moreover, does not apply to the case of the memorial church at Cawnpore, which is in no sense military, its position in the Cawnpore cantonment being purely accidental; the funds for it should in any case, clearly, be provided, as has been done, in the Provincial Service Grant, and the responsibility for its conservation lie upon the Provincial Government.

17. As regards the alleged insufficiency of the allotments for the objects to be carried out, it would appear, from the figures on the margin, that, for establishment and tools and plant, the grant exceeds the Local Government's estimate of requirements for 1871-72 by £6,574, which will be available for increased expenditure, or for appropriation to other purposes.

	Establishment	Tools and Plant
	£	£
Estimate for 1871-72	48,900	7,000
Deduct—		
Items included in the preceding for the Roorkee College and Instrument Depôt, which should be thrown out	15,700	6,300
Actual requirement of 1871-72 .	31,800	700
Allotted for Provincial Services ..	37,954	2,920
Allotted in excess of requirement ...	4,354	2,220
	£6,574	

18. Under civil buildings and communications, an estimate for 1871-72 of £225,000 is set, in your letter, against an amount of £145,977 given in the allotment for Provincial Services; and it appears to be contended in respect of Civil Buildings (while a similar argument is implied as regards Communications), that £145,977 (the amount granted in 1870-71) is much below the fair normal standard, because it was based on the sum allowed for 1869-70, which sum was, for financial reasons, so much less than had been hitherto usual that many of the urgent demands of the province could not be met from it, and were left to be provided for in subsequent years.

	Estimate for 1871 72.	Allotment for Provincial Services
	£	£
Civil Buildings ...	115,000	63,341
Communications and Miscellaneous Public Improvements	110,000	82,636
TOTAL ...	225,000	145,977

19. To admit of a proper comparison of the allotment with the expenditure in previous years, the outlay before 1866-67, in the divisions which were transferred to the Central India Agency in 1867-68, must be thrown out. Making

	Amount.	Annual average.
	£	£
1863-65 — ...	152,933	
1863-64 — ..	155,756	
	308,689	154,345

1864-65	247,290	
1865-66	186,950	
1866-67	198,642	
1867-68	204,611	
1868-69	227,903	
1869-70	186,964	
	1,252,360	208,726
1870-71	164,800	
1871-72, Grant (including Imperial charge)	155,477	
* Grant with addition of some given for Chukrata and Raneekhet Roads	160,477	

* For details, see Statement A, attached to this letter.

this correction, it appears that the allotment is just equal to the average of the two years 1862-63 and 1863-64, which were years of surplus revenue. It is less than the annual average of the six years from 1864-65 to 1869-70; but, excepting 1865-66 and 1869-70, those were years in which there was deficit, caused, to a great extent, by an excessive outlay on public works. It is for the very purpose of avoiding such deficits that some reduction has been made in the sum granted for Provincial Services below the sum granted for this year, and, if the Provincial reduction is not made in the grants made by the Provincial Government for civil heads of charge, it must fall on that part of the public works grant which is supplied from the revenues of the year, that is, for roads and civil buildings.

20. But, as a fact, no pressure has been laid on the North-Western Provinces by reason of the reduction of the grant above adverted to. It is said by the Lieutenant Governor that an outlay of £225,000 for civil buildings and roads is absolutely necessary. The Provincial estimate for 1871-72 has not yet been received in the Public Works Department, so that it is not known how this figure is made up. But it is known, with respect to civil buildings, that, of the outlay of the previous years in which the larger grants above stated were given, a large sum, averaging in the last six years £19,105 a year, was spent on the new public offices at Allahabad which are now virtually finished. During the current year £5,000 is being spent on Government House, Allahabad, so that, during the last three years, there has been an exceptional outlay averaging £5,317 on this account. Deducting the aggregate of these two sums of £24,422 from the outlay of 1869-70, the net result is an expenditure under all heads of £162,542 against a grant of £155,477 for the same heads next year. Thus the amount really made available for the ordinary wants of the Province during the whole series of the last nine years is fully supplied by the new fixed grant, with the exception of £7,067, which is more than made good by the extra road grant which will be noticed hereafter; and there is no ground whatever for complaint as to its inadequacy on this score. The grants for civil buildings in the North-Western Provinces were specially increased from 1864, for the particular purpose of building the Allahabad public offices, and there is not the smallest justification for the demand, involved in the allegations of the Lieutenant Governor, that this abnormal and extraordinary outlay for a special object shall be indefinitely prolonged, now that the object has been attained.

Public Offices.

	£
1864-65	12,292
1865-66	19,840
1866-67	20,864
1867-68	17,546
1868-69	25,086
1869-70	19,000

Government House.

	£
1868-69	5,000
1869-70	5,953

21. Again, though the grant assumed for roads is £82,636, yet special grants, amounting to £25,000, have this year been made under the head of Military works, to aid the roads to Chakrata and Raneekhet, so that the actual road grant is £107,636. Thus, with the exception of 1864-65, when the outlay was £153,960, and of 1868-69, when it was £115,747, the new grant is really as high as any ever made, and the total sum available for expenditure under all heads is within £3,500 of the average of the six years of greatest outlay, excluding only the amount spent on the great public offices at the seat of Government which have now been completed.

22. The Lieutenant Governor, also, altogether places out of view the very large extraordinary expenditure which is going on in the North-Western Provinces on the construction of railways and canals—works which give the very best possible means of communication. For canals alone, next year, the estimated outlay is £350,000. The precise amount to be laid out next year

on railways is not yet known, but it may be noticed that lines are in course of construction through almost all the districts between the Ganges and the Gogra, as well as a line from Agra; and that the share of the North-Western Provinces in the outlay must be not far from a million sterling at the least.

23. Considering the advantages these provinces are now receiving from the expenditure of imperial funds, the Governor General in Council can have no hesitation in declaring in the plainest manner that, so far from their interests being in this respect unfairly treated, they are largely more favored than any other part of British India; and that if a severely equitable standard had been applied in apportioning the Provincial Grants, the allotments for public works to the North-Western Provinces must have been sensibly reduced, and could by no possibility have been increased.

It has been already shown that the allotment to Provincial Services for civil heads of charge will yield a considerable saving.

24. The aggregate allotment for Provincial Services being shown to be liberal, the Government of India does not think it necessary to follow the Lieutenant Governor in the discussion which is raised on the inadequacy of the road and ferry funds for the demands upon them. Had no allotment been made upon the new system for Provincial Services, it would have been incumbent on the Local Government to keep its expenditure from other local funds within the income of those funds, reducing the expenditure on any failure of the sources of income. It is not, however, known on what data the future road fund is taken at four lakhs, although a large part of the land revenue settlements are yet unrevised, and the receipts of the fund in 1869-70 amounted to Rs. 567,300. With regard to the ferry fund, it has been overlooked that when, in 1861-62-63 and subsequently, the Government of India relieved local funds, in accordance with a decision of 1857, by taking over as an imperial charge numerous important district roads, it might, in accordance with the same decision, have resumed the ferry funds. Its omission to do so has not imposed upon it any obligation to supplement afresh from the general revenue any deficiency in the income of the ferry fund. The Lieutenant Governor is aware, also, that the Government of India has repeatedly pointed out that the expenditure on roads could not continue to be supplied from the general revenues, to the extent that the wants of the country might require, and that these wants must, to a large extent, be met from local funds. The demand therefore for increased outlay on this account in no way arises from the withdrawal of imperial funds, but is wholly due to the growth of local demands which could in any case have been met only from local resources.

25. Upon the whole the gross allotment for the Provincial Services of the North-Western Provinces, exclusive of the deficit to be made good, amounts to £791,753 without Ajmír, instead of the sum of £799,946, inclusive of Ajmír, which was entered in the Resolution of 14th December 1870. The alteration, as above explained, consists of additions on account of official postage, the transfer to Provincial Services of new items of medical charge, and for petty construction and repairs of buildings, and the withdrawal of the receipts and charges of Ajmír. This revision, and similar alterations in the allotments for other Provinces, have necessitated a re-distribution of the gross deficit of £331,038 which the Local Governments have to make good, whereby the revised amount of the share of the North-Western Provinces in this deficit becomes £46,744, instead of £48,030, as entered in the Resolution of 14th December 1870.

A.

Statement of Expenditure in North-Western Provinces from 1862-63 *to* 1869-70 *compared with Grants for* 1870-71 *and* 1871-72.

	Outlay, 1862-63.	Outlay, 1863-64.	Outlay, 1864-65.	Outlay, 1865-66	Outlay, 1866-67.	Outlay, 1867-68.	Outlay, 1868-69.	Outlay, 1869-70.	Outlay, Total.	Average for eight years.	Grant for 1870-71.	Grant for 1871-72, including Provincial.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial—													
Civil Buildings	9,32,934	7,23,602	9,33,305	7,94,398	8,50,716	9,29,510	10,97,180	8,71,200	71,32,745		6,53,000	7,28,410*a*	*a* Rs. 6,33,410 Provincial.
Communications	5,96,502	8,33,964	15,39,604	10,68,881	10,99,844	10,84,940	11,57,470	9,90,270	83,71,475	.....	9,92,000	} 8,26,360*b*	*b* All Provincial.
Miscellaneous Public Improvement ...			...	6,230	35,860	31,660	24,380	8,170	1,06,300	...	3,000		
TOTAL ..	15,29,336	15,57,566	24,72,909	18,69,509	19,86,120	20,46,110	22,79,030	18,69,640	1,56,10,520	19,51,315	16,48,000	15,54,770	
Agricultural—													
Ordinary .. .	10,12,420	8,90,920	8,64,830	6,54,860	7,77,190	5,73,780	7,14,800	7,81,850	62,70,650		6,09,000	6,10,000	
Extraordinary, including Establishment ..	...			...		6,15,380	10,26,520	14,97,860	31,39,760	.	30,00,000	35,00,000	
TOTAL ..	10,12,420	8,90,920	8,64,830	6,54,860	7,77,190	11,89,160	17,41,320	22,79,710	94,10,410	11,76,302	36,09,000	41,10,000	
ESTABLISHMENT, IMPERIAL { Ordinary, including Irrigation.	9,96,740	9,29,880	11,33,680	11,74,660	11,80,370	11,37,870	14,42,290	15,96,820	...		14,14,000		
ESTABLISHMENT, IMPERIAL { Extraordinary ..	..	...	.	...		2,08,650	2,76,490	3,51,490	.		6,00,000	...	
TOTAL .	9,96,740	9,29,880	11,33,680	11,74,660	11,80,370	13,46,520	17,18,780	19,48,310			20,14,000		
Railway—													
State Expenditure ...	The outlay year by year cannot be told, the accounts of the expenditure in North Western Provinces not being kept distinct from Bengal; but the total Railway outlay in North-Western Provinces may be assumed at one million sterling, besides which outlay is now about to be incurred on State Railways, the total probable outlay on which is not known.												
Guaranteed Outlay													

MEMO.—In the figures from 1862-63 to 1866-67, under head Imperial, the following sums have been excluded as representing the *approximate* outlay from imperial funds on the divisions transferred to Central India with effect from 1867-68

	1862-63	1863-64.	1864-65.	1865-66.	1866-67.
	Rs.	Rs.	Rs	Rs	Rs.
Civil Buildings—					
Amount excluded	44,526	5,368	50,015	33,232	26,884
Remainder for North-Western Provinces	9,32,934	7,23,602	9,33,305	7,94,398	8,50,716
	9,77,360	7,28,970	9,83,320	8,27,630	8,77,600
Communications—					
Amount excluded . —	3,38,598	3,53,436	4,16,446	4,20,259	4,23,866
Remainder for North-Western Provinces	5,96,502	8,33,964	15,39,604	10,68,881	10,99,844
	9,35,100	11,87,400	19,56,050	14,89,140	15,23,710
Establishment	2,00,000	2,00,000	2,00,000	2,00,000	2,00,000

B

Public Works Expenditure from Local Funds in the North-Western Provinces.

		Outlay, 1862-63.	Outlay, 1863-64.	Outlay, 1864-65.	Outlay, 1865-66	Outlay, 1866-67.	Outlay, 1867-68.	Outlay, 1868-69.	Outlay, 1869-70	Estimate, 1870-71.
LOCAL—		Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL BUILDINGS	Local Funds	...	...	.		50,336	67,142	1,816	1,778	5,400
	Income Tax	.	...	. ..	...	..			...	..
ROADS	Local Funds	.. ...	...	..		9,14,730	7,52,841	9,26,572	11,55,855	9,94,111
	Income Tax	.. ..	.	5,94,579	3,25,780	1,84,018	1,59,030	3,03,268	3,29,392	
MISCELLANEOUS WORKS	Local Funds	. .	..	..		1,65,026	88,815	32,296	50,267	54,195
	Income Tax		... ..	3,326	.					
ESTABLISHMENT		..	... ..			1,66,962	2,61,697	1,41,350	1,48,403	1,53,424
TOOLS AND PLANT						.	.	4,102	7,072	3,054
TOTAL	Local Funds	.		..		12,97,054	11,70,495	11,06,136	13,63,375	12,10,184
	Income Tax	.....	.	5,97,905	3,25,780	1,84,018	1,59,030	3,03,268	3,29,392	.
	Total	.	...	....	..	14,81,072	13,29,525	14,09,404	16,92,767	12,10,184

No. 317, dated Lucknow, the 17th January 1871.

From—H. B. HARINGTON, Esq., M. A. *Offg. Secy. to the Chief Commr. of Oudh,*

To—A. O. HUME, Esq., C. B., *Offg. Secy. to the Government of India,* HOME DEPT.

With reference to the Resolution No. 3334 of the Government of India of the 14th December 1870, I am directed to submit the accompanying draft Bill, the object of which is, by a rate on the gross rental of land as estimated at the time of the regular settlement, to enable the Local Government of Oudh to realise from the classes best able to bear them the means of maintaining and extending the material progress of the Province.

2. The prosperity of the landed classes, in whose hands the wealth of this agricultural Province mainly lies, has been steadily and rapidly increasing, and it has been attended by a simultaneous demand for improved local communications to facilitate the internal and export trade upon which its well-being intimately depends.

3. The land revenue was assessed on the basis of half, instead of on the basis of two-thirds, of the gross assets: and the cesses, which in Oudh form part of the Government demand, bear, practically, a fix proportion to the revenue. It has thus happened that, in reducing the standard of assessment from two-thirds to one-half the gross rental, the cesses have been proportionately reduced; and it seems to have escaped notice that the expediency of a light assessment by no means involves the expediency of an inadequate cess.

4. Inasmuch, however, as the present cesses have been amalgamated with the land revenue demand,—as the Government has, by sanctioning the settlement in one District (Oonao), pledged itself to confine that revenue for the term of settlement to 51¼ per cent on the gross rental; and as in the other 11 districts, although the settlement has not been sanctioned, engagements for the sums stipulated for by the Settlement Officers have very generally been taken,—the rate in the proposed Bill has been clearly distinguished from the existing cesses, and is leviable without laying the Government open to any charge of breach of contract.

5. As regards the provisions of the Bill itself, it may be sufficient to make the following remarks:—

Section 4 prescribes the parties immediately responsible to Government and the modes and times of paying the rate.

Section 5 enables a landlord to realize their quota from his co-sharers and pattidárs.

By Section 6 a similar power is extended for the recovery of the share of the rate due by all who, with the landlord, share in the *bonâ-fide* profits of the land: the case of mere tenants is met by the Oudh Rent Act.

Section 7 is designed to meet the case of those to whom the State has assigned revenue. There appears to be no just reason why they should not bear their share in paying for local improvements, and this share has been made proportionate to the amount of revenue which they enjoy.

Section 8 conveniently prescribed the manner in which suits arising under certain sections of the Bill shall be tried. The remaining sections explain themselves.

6. I am to add that the majority of the Committee of the Talookdars' Associations, including the proprietors of large estates marginally named, have agreed on their own part to the principle of the Bill so far as it subjects them to additional taxation. Time has not admitted of the assembly of the whole body of talookdars, but those who have intimated their general assent are amongst the most influential, and appear confident of their examples being followed by the remainder. Under these circumstances, the Chief Commissioner is sanguine that the Bill, on being published, will meet with as favorable a reception as its nature will admit of from the proprietary community of the Province, and he trusts that the public spirit of their principal representatives will elicit the approbation of His Excellency the Viceroy in Council, and be hailed as a good augury of the future conduct of the talookdars in the prominent position assigned to them by the policy of the Government.

	Rs.
Maharajah Sir Dig Bijoy Sing, K. C. S. I., of Bulrampore, about	4,00,000
Revised assessment not completed.	
Rajah Madho Sing, of Amithee ...	1,73,000
" Hunwunt " of Rampore ...	85,000
" Furzand Alli Khan, of Jahangeerabad	57,000
" Kishen Dutt, of Singhachanda ...	70,000
Tajamul Hoosein Khan, of Bhatwaman ...	20,500
Chowdree Nawab Alli, of Salimpore ...	20,000
Rana Shunker Buksh, of Thalrai ...	1,19,000
Thakoor Gooman Sing, of Rampore Mathra	25,000
Chowdree Hushmut Alli, of Kakraili ...	65,000
Rao Maneshar Buksh, of Mulhapore ...	20,000
Thakoor Buldeo Bux, of Gopal Khara ...	19,000
Meer Wajid Alli, of Ahmaman	9,300
Baboo Dakinarunjun, of Shankarpore ...	7,500
Thakoor Sheer Bahadoor, of Kumiar ...	28,958
Total ...	11,19,258

7. The Chief Commissioner further desires to acknowledge the effective assistance he has received from Major-General Barrow, the Financial Commissioner, and from the Maharajah of Bulrampore, in the various details connected with the Bill.

A Bill to legalise the imposition of a rate to be applied to purposes of local improvement in Oudh.

Preable.

Whereas it is expedient to provide in the Province of Oudh for the imposition, in addition to the Land Revenue, of rates to be aplied to purposes of local improvement; It is enacted as follows :—

Short title.

1. This Act may be cited as "the Oudh Local Improvements Act," and shall extend only to the Province of Oudh.

Interpretation clause.

2. In this Act, unless there be something repugnant in the subject or context—

"Oudh."

"Oudh" means the territories under the administration of the Local Government of Oudh.

"Land."

"Land" means land assessed to the land revenue, and includes land whereof the revenue has been assigned by Government; it also includes the ungathered produce of land, whether spontaneous or otherwise, and whether growing in land or water.

"Revenue."

"Revenue" means the money payable to the Government on account of land.

"Rent."

"Rent" means the money or the portion of the produce of the land payable on account of the use or occupation of land, or on account of the use of water for irrigation.

"Proprietor."

"Proprietor" does not include an under-proprietor. Where there are two private rights of property, one Superior and the other Subordinate, on the same land, "proprietor" means the holder of the superior right only.

"Under-Proprietor."

"Under-Proprietor" means any person possessing a heritable and transferable right of property in land which he holds under a proprietor.

"Landlord."

"Landlord" means any person to whom an under-proprietor or tenant is liable to pay rent.

"Lumberdar."

"Lumberdar" means any person who has executed an engagement for the payment of the revenue to Government.

"Muafidar."

"Muafidar" means any person to whom the whole or any portion of the revenue has been assigned by Government, and for the purposes of this Act, includes Jaghirdars and Istamraridars.

"Permanent Lessee."

"Permanent Lessee" means any person who, not being an under-proprietor or tenant with right of occupancy, holds, in virtue of a lease which is for a period of not less than five years and which has been awarded by a competent Court, a share of the annual value of the land in his use or occupation.

"Annual value."

"Annual value" means the annual gross rental of land, as ascertained at the time of settlement or declared by any Civil or Revenue Court.

Liability of land to rate in addition to cesses.

3. From the date of the passing of this Act all land in Oudh shall be liable to the payment of a rate which, except in the cases hereinafter specified in Section 7 of this Act, shall not exceed one and a quarter per cent. per annum of the annual value of such land, and the amount of which shall be specified by Notification in the local Official Gazette.

Mode and time of paying rate.

4. For the payment of this rate to Government, Lumberdars and Muafidars shall be responsible, and the Local Government shall, from time to time, prescribe by what instalments and at what times the rate shall be paid; and all sums due on account of such rate shall be recoverable as if they were arrears of revenue due on the land on account of which the rate is payable.

5. Every landlord shall have power to realize from his co-sharers or páttídars, if any, a share of the rate bearing the same proportion to the whole rate that the recorded share of such co-sharer or páttídar bears to the whole estate for the rate on account of which such landlord is responsible.

Rate on land in the occupation of an under-proprietor, permanent lessee, or tenant with right of occupancy.

6. In any case in which the rate shall be charged on a landlord on account of land in the use or occupation of an under-proprietor, permanent lessee or tenant with right of occupancy, such landlord may realize from such under-proprietor, lessee, or tenant, a share of the rate bearing the same proportion to the whole rate that the share of such under-proprietor, lessee, or tenant, in the annual value of the land on which the rate is charged, bears to half the annual value of that land.

Muafidars liable to pay additional rate.

7. Muafidars shall, in addition to the rate leviable under Section 3 of this Act, be liable to pay a rate not exceeding Rupees 2-8 per cent. per annum on so much of the revenue as has been assigned to such Muafidar.

Suits under this Act how cognizable.

8. Suits of which the cause of action may accrue under Sections 5, 6 and 7 of this Act shall be considered suits under Section 83 of the Oudh Rent Act.

Power to make rules.

9. The local Government may from time to time, with the previous sanction of the Governor General of India in Council, make rules, consistent with this Act, for the guidance of officers in all matters connected with its enforcement. All such rules shall be published in the local Official Gazette.

10. Subject to such rules the proceeds of any rate levied under this Act shall be applied solely to purposes of public improvement in the Province of Oudh; and accounts of the rate shall be kept by such persons and in such form, and shall be subject to such audit, as the Local Government shall from time to time prescribe.

Application of rate.

Accounts to be kept.

H B. HARINGTON,
Offg. Secy. to the Chief Commr. of Oudh.

ILLUSTRATIONS.

SECTION 6.

(1.) A is the landlord of a village of which the annual value is Rupees 1,000, and of which B, an under-proprieter, or permanent lessee, holds a sub-settlement or lease at Rupees 750 per annum.

500 : 250 : : 12-8 : 6-4.

The rate on the village will be Rupees 12-8.

Of this, A can realize from B the sum of Rupees 6-4, and will himself pay the remainder Rupees 6-4.

(2.) In a village of similar annual value, the amount of the lease is only Rupees 550 per annum.

In this case the whole rate is Rupees 12-8, of which A can realize from B the sum of Rupees 11-4, and will himself pay the remainder, Rupees 1-4.

500 : 450 : : 12-8 : 11-4.

(3.) B, a tenant with right of occupancy, holds of A, his landlord, 100 bigahs, of which the annual value is Rupees 400 and the rent is Rupees 350.

In this case the rate will be Rupees 5, of which A can realize from B Rupees 1-4, and will himself pay the remainder Rupees 3-12.

200 : 50 . : 5 : 1-4.

SECTION 7.

(1.) A is Muafidar, to whom the whole revenue of a village, of which the annual value is Rupees 1,000, has been assigned.

In addition to the rate of Rupees 12-8 levied under Section 3—

A will be liable to pay a rate amounting to Rupees 2-8 per cent. on the whole revenue.

(2.) B is a muafidar to whom half of the revenue of a village of similar annual value has been assigned.

In addition to the rate of Rupees 12-8—

B will be liable to pay a rate amounting to Rupees 2-8 per cent. on half of the revenue at which the village was assessed.

(3.) C is a jaghirdar, and D the lumberdar, of a village of which the annual value is Rupees 1,000.

D will pay the rate of Rupees 12-8, and C will be liable to pay a rate amounting to Rupees 2-8 per cent. on the revenue assigned to him.

(4.) E is an istamraridar, to whom one-fourth of the revenue has been assigned, of a village of which the annual value is Rupees 1,000.

In addition to the rate of Rupees 12-8 for which he is responsible—

E will be liable to pay a rate amounting to Rupees 2-8 per cent. on the land revenue assigned to him.

H. B. HARINGTON,
Offg. Secy. to the Chief Commr. of Oudh.

No. 75A, dated 8th February 1871.

From—A. O. HUME, Esq., C. B., *Offg. Secretary to the Govt. of India*, HOME DEPT.,

To—*The Chief Commissioner of Oudh.*

I am directed to reply to your letter No. 317, dated 17th ultimo, submitting the draft of a Bill for imposing rates to be applied to purposes of local improvement in Oudh.

2. The Governor General in Council entirely approves of the principle of the proposed measure, and he is glad to learn that the chief representatives of the talookdars have given it their support. His Excellency concurs with you in the opinion that the public spirit which they have shown may be "hailed as a good augury of the future conduct of the talookdars in the prominent position

assigned to them by the policy of the Government." You are requested to convey to the talookdars the expression of His Excellency's satisfaction.

3. There are some points connected with the draft Bill in regard to which the Governor General in Council requests you to report further.

4. The definitions in Section 2 follow, for the most part, those of the Oudh Rent Act. You are requested to state whether, for the purposes of the present Bill, there is any advantage in retaining, in the definition of "land," the words noted in the margin. It is believed that they were inserted in the Rent Act for a special purpose.

"It also includes the ungathered produce of land, whether spontaneous or otherwise, and whether growing in land or water."

In the definition of "rent," the words "or on account of the use of water for irrigation" appear unnecessary.

5. You are requested fully to explain what is the class of persons included under the term "permanent lessee." The nature of the leases "awarded by a competent Court" should be stated. Also, what are the Courts which deal with the cesses in question? After the word "Court" should not some such words as the following be added—"Or has acquired by private contract?"

6. There is some obscurity in the definition of the term "annual value," and you are requested to explain very fully and exactly the meaning which is to be attached to the words "annual gross rental." It should be stated whether the respective shares in the annual value held by landlords, under-proprietors, permanent lessees, and tenants with occupancy rights, have in all cases been "ascertained at the time of settlement, or declared by a Civil or Revenue Court." The manner in which these shares have been recorded should be clearly explained. If such record has not actually been made, how will the respective shares of the parties be ascertained? His Excellency in Council is under the impression that the settlement records in Oudh do not distinguish tenants with rights of occupancy from other tenants, and that they do not show the amount of the beneficial interest which such tenants possess.

7. In Sections 5 and 6, it is doubtless intended that landlords and others shall have power to realize, as arrears of rent, the shares of the rate which they are entitled to recover.

8. In Section 5, the words "annual value of the" should apparently be inserted after the word "recorded." and the same words should be inserted before the words "whole estate."

9. Section 7 is somewhat obscurely expressed, although it is probably correct. The intention is, it is presumed, that muafidars shall pay, in proportion to their actual profits, the same rates which are payable on estates assessed to the land revenue in the ordinary way. It should be explained whether muafidars already pay any cesses for local purpose.

10 It might be desirable to alter Section 3, so that it shall not be obligatory on the Local Government to levy the maximum rate uniformly through the whole Province. It might possibly be expedient in some cases to make the rate differ in amount in different parts of the Province. Your opinion is requested on this point.

11. The Governor General in Council presumes, from the 4th paragraph of your letter, that the settlement of the land revenue has made so much progress in all the Districts of Oudh, that it would now be difficult to alter the wording of the engagements which have been taken from the proprietors for the payment of the land revenue and cesses as an amalgamated sum. The present system formerly received the sanction of the Government, but experience has shown that it is open to serious objections. Much misunderstanding has arisen in more than one Province in regard to the real nature of the rates imposed for local purposes, and too much care can hardly be taken to render it clear that such rates are quite distinct from the land revenue. The almost inevitable result of taking an engagement from the proprietors of land for the payment of

rates, during the currency of a settlement, as a portion of the land revenue demand, in the manner adopted in Oudh, must be that this distinction will be obscured. These rates are taxes levied for special local purposes, and there is no more propriety in taking an engagement for their payment than there would be in the case of any other taxes. The Secretary of State, in his despatch dated the 12th May 1870, has clearly laid down the principle that "rating for local expenditure is to be regarded, as it has hitherto been regarded in all the Provinces of the Empire, as taxation separate and distinct from the ordinary land revenue."

12. It appears, therefore, to His Excellency in Council that if there are still any districts in which the change is possible without causing much inconvenience, the existing system should be altered. The cesses for local purposes which have hitherto been amalgamated with the land revenue would cease, and would be consolidated with the rates to be imposed under the measure now under discussion. In this case some change would be necessary in Section 3 of the Bill, which makes the maximum rate leviable in any district one and a quarter per cent. on the annual value of the land. Where the settlement operations have made so much progress that it is difficult to alter the wording of the engagements which have been taken from the proprietors, the final confirmation of Government should only be given to the settlement on the distinctly expressed understanding that nothing in those engagements will be held to prevent the imposition of any rates for local purposes which the Legislature may think fit to order during the currency of the settlement, in the manner proposed by the present Bill. The expediency of exercising this power is another matter, and His Excellency in Council need hardly say that he is quite alive to the importance of altering as seldom as possible the amount of any rates which may be imposed on the land.

13. It is thought that the words in the Preamble of the Bill "in addition to the land revenue" should be omitted, as they might possibly leave to misconceptions of the nature alluded to above.

14. A considerable portion of the sum raised by the proposed rates will doubtless be required for provincial purposes of improvement; but the Governor General in Council thinks it of much importance that the principle should be distinctly recognized that, so far as may be possible, the rates shall be expended for the immediate benefit of the districts in which they are levied. The people of each district should see clearly that the result of imposing the rates has been to give them some advantages which they did not possess before, such as better roads, better means of education, better water-supply, and so forth. Every effort should be made to induce the principal persons of each district to take an active part in the management of the funds, and in the choice of the local works to be carried out. In Oudh, where the talookdars possess so much influence, and where they have shown in regard to the measures now under consideration, so much public spirit and enlightenment, there appear to be peculiar facilities for carrying these principles into effect. The Governor General in Council requests your particular attention to this subject. He would hope that, without placing any undue restrictions on the power of the local authorities, it may be found possible to induce many of the talookdars and other English and Native gentlemen holding no offices under the Government to take an active part in the administration of the funds which it is proposed to raise.

The Governor General in Council is also of opinion that it would be desirable to specify more exactly than has been done in the Draft Bill the objects on which the new local rates may be expended, and he wishes provision to be made for securing full publicity in regard to the expenditure incurred.

15. Sections to the following effect might, perhaps, be added to the Bill, to carry out the foregoing suggestions. Your opinion regarding them is requested:—

A.—"The Local Government may from time to time define the limits of any district for the purposes of this Act.

B.—"Subject to such orders as the Local Government may from time to time issue, the proceeds of any rates levied under this Act in any district shall be applied within such district to all or any of the following purposes :—

(I)—"The construction, repair, and maintenance of roads and communications.

(II.)—"The construction and repair of school-houses, the maintenance and inspection of schools, and the training of teachers.

(III.)—"The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks, the payment of all charges connected with the purposes for which such buildings have been constructed, and any local works and undertakings of public utility required to promote the public health, comfort, or convenience.

Provided that the Local Government may direct that any portion of such proceeds not exceeding
shall be expended for any of the purposes aforesaid in any other district.

C—"The Local Government shall constitute in every district a Local Committee, consisting of not less than six persons, for the purpose of assisting in the determination of the objects to which the rates levied under this Act and made available for expenditure within the district shall be applied, and in the supervision and management of the expenditure incurred. The Local Government shall from time to time prescribe the manner in which the Members of any such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

Provided that not less than of the Members of any such Committee shall be persons not in the service of the Government, and owning or occupying land in the district, or residing therein.

D.—"Accounts of the rates levied under this Act, and of the application thereof, shall be kept by such persons, and in such form, and shall be subject to such audit as the Local Government shall, by rules published in the Local Official Gazette, from time to time prescribe.

E.—"Accounts of the expenditure incurred shall be open to public inspection at all reasonable times, at suitable places in the district in which the rates are levied, and elsewhere, without the payment of any fee, and copies in the vernacular language of the district shall be distributed or published in the district in such manner as the Local Government shall direct. An abstract account shall also be published annually in the Local Official Gazette, in English and in the vernacular language, showing the amount of the rates levied in each district under this Act, the manner in which such rates have been expended, and the balance, if any, remaining at the close of the year."

16. Your opinion is requested regarding the manner in which the blank spaces left in the proviso to the proposed Section B, and in Section C, should be filled up.

17. You are requested to furnish an estimate of the amount which will probably be collected from the rates proposed by the Bill.

18. As it is important that the Bill should be proceeded with at an early date, you are requested to reply to this letter with the least possible delay.

No. 841, dated Lucknow, the 16th February 1871.

From—H. B. HARINGTON, ESQ., M. A., *Offg. Secy. to the Chief Commr. of Oudh,*

To—E. C. BAYLEY, ESQ., C. S. I., *Secy. to the Government of India,* HOME DEPARTMENT.

No. 75A, dated 8th February 1871.

Submitted with this Office letter No. 317 of 17th January 1871.

In answer to your letter as per margin, calling for early explanation and report on certain points connected with the draft Bill for imposing rates to be applied to purposes of local improvement in Oudh, I am directed to submit the following remarks.

Paragraph 4.

"It also includes the ungathered produce of land, whether spontaneous or otherwise, and whether growing in land or water.

2. The words marginally noted, were retained in the definition of "land because such products are often of sufficient value to be calculated as an item in the gross rental, and not unfrequently form the subject of a revenue suit.

In the definition of "rent" the words "or on account of the use of water" were retained with a similar object.

No practical disadvantage would, perhaps, ensure if both the clauses referred to were omitted.

Paragraph 5.

3. The classes of persons primarily intended to be included under the term "permanent lessee" were those to whom the Oudh Settlement Courts have, in lieu of former proprietary rights, lost, under the operations of Act XXVI of 1865, awarded leases either hereditary, or for the term of settlement. In such cases the lessee has obtained a share of the gross rental which it is the object of the Bill to tax. His position in almost all respects, but the enjoyment of a transferable right, and the amount of profits which he intercepts, resembles that of an under-proprietor; and unless special provision be made, he will be secure from paying to the proprietor his due share of the rate.

The propriety of including this class of lessee in the provisions of Section 6 is, the Chief Commissioner thinks, quite clear; and it was with this Section in view that the definition of permanent lessee was framed.

Whether the definition should be so extended as to include all lessees who, in virtue of the award of a competent court, have obtained a lease of five years and upwards may be thought more open to question. The Chief Commissioner is of opinion that, with a view to possible contingencies, this part of the definition may stand.

As regards the addition of the words "or has acquired by private contract," the Chief Commissioner considers that it will be enough to amend the definition so as to include the holders of a *written* lease, by adding after the words "Court" the words "or has been acquired by a written contract."

4. As regards the question what are the Courts which deal with these leases, I am to state that such leases have been dealt with by the Ordinary Revenue, Settlement, and Oudh Rent Act Courts.

Paragraph 6

5 The Chief Commissioner regrets the obscurity attaching to the definition of the term "annual value". This obscurity, he believes, is due to the vagueness which, it must be admitted, attaches to the term "annual gross rental," of which it was intended to be the equivalent.

Thomason's Directions to Settlement Officers, Section 4, (*vide* specially paragraph 52), made applicable to Oudh, under Chief Commissioner's Circular No. 14 of 1861.

For a general description of the latter term (which, so far as the Chief Commissioner is aware, has yet to be accurately defined) I am to refer you to the orders marginally noted, and to observe that, whatever its intrinsic vagueness, the term is one which in Oudh need cause no practical difficulty whatever. It is in constant use, is recorded in every settlement file, and, as the village *nikassi*, is as familiar as a household word.

Chief Commissioner's Circular No. 14 of 1860, paragraph 15.

No inconvenience has, in an experience of nearly 10 years, been found to have arisen from the use of the term in the rule by which it was determined to "fix the Government demand at Rupees 51¼ per cent. of the average *gross rental*," and none need be anticipated from the use of its equivalent "annual value" in the Bill now under consideration.

6. The words "or declared by any Civil or Revenue Court" were added with the view of meeting those cases in which the gross rental might, subsequently to the conclusion of settlement, be determined by a competent court. To recognize any other gross rental than that explicitly declared either at the time of settlement or subsequently by a competent court was not felt to be expedient.

7. The respective shares in the annual value, in other words in the gross rental, enjoyed by landlords, under-proprietors, and permanent lessees (excepting, of course, those enjoyed under leases based on private contract) are ordinary matters of settlement record.

The gross rental is invariably recorded, so are the shares of each party in the estate, together with the jumma spread over each share; and, even where the specific share in the gross rental has not been recorded, its amount should be an issue of fact, not difficult to determine, and one which, as in similar cases, must be decided by the courts on the best data procurable.

Paragraph 29, Circular II. of 1861.

Record of rights.

Financial Commissioner's Book Circular II. 1864—"The 'rights' of cultivators other than tenants-at-will must be carefully investigated; and if judicially proved to exist, recorded in the settlement records," paragraph 1 and Circular *passim* V. *inter alia* Financial Department No. 302, dated 6th October 1864.

8. Although His Excellency in Council rightly concludes that the original settlement records of the Province did not distinguish tenants with rights of occupancy from other tenants, I am to point out that in 1864 the old rule was modified and the record of occupancy rights strictly enjoined.

The amount of beneficial interest enjoyed, or, in other words, the proportion of the gross rental which such tenants intercept, may, when not specifically recorded, be practically, and with reference to Section 32 of the Oudh Rent Act, calculated at 12½ per cent., or two annas in the rupee.

9. On the whole, therefore, the Chief Commissioner anticipates no difficulty either as to the meaning of the term "annual value," the record of the tenures taxed, or the share of the gross tental which they represent.

Paragraph 7.
No. 609, dated 6th February 1871, to Secretary, Home Department.

10. So far as regards Section 6 of the Bill, the propriety of adding the words "as arrears of rent" was represented in my letter noted in the margin.

11. In Section 5 the addition appears to the Chief Commissioner unnecessary. This section was designed with the view of enabling a landlord to recover the quota of the rate, not from his tenants as arrears of rent, but from his co-sharers or pattidars as arrears of the kind contemplated in clause 16 of Section 83 of the Oudh Rent Act. To this section special reference is made in Section 8 of the Bill, whilst the rules indicated in Section 9 will fully provide for all details of procedure.

Paragraph 8.

12. In Section 5 the words "recorded share" and the "whole estate" were thought preferable to "the annual value of the recorded share," &c., as being more likely to secure simplicity and to lessen litigation in *pattidari* tenures.

The amount of each share and the proportion which it bears to the estate are invariably recorded, whereas in this description of tenure it was thought that the amount of the gross rental may occasionally escape record.

Paragraph 9.

13. That "muafidars should pay in proportion to their actual profits the same rates which are payable on estates assessed to the land revenue in the ordinary way" was undoubtedly the intention of Section 7. The profits of the muafidar are actually twice those of an ordinary landlord, and he has therefore been made to pay twice the ordinary rate. Under Section 3 he will, in common with all landlords, be liable to pay the ordinary rate. Under Section 7 he will, in virtue of that share of the gross rental which the State has assigned to him, instead of reserving to itself, be liable to pay an additional rate similar in amount, but necessarily calculated in a slightly different way. By way of illustration, I may add that in an estate, of which the annual value (gross rental) is recorded at Rs. 1,000, but of which the jumma (Rs. 500) has been assigned to a muafidar, the latter would be liable to pay—

	Rs.	A.	P.
(1) under Section 3 as landlord, a rate of	12	8	0
(2) under Section 4 as muafidar, a further rate of	12	8	0
Total ...	25	0	0

	Gross rental.	Jumma.	Profits.
on the ground that as his profits as landlord, Rupees 500	1,000	500 =	500

are liable under Section 3 to a rate of Rs. 12-8,* so his profits as assignee of revenue (also Rs. 500) are liable under Section 7 to an additional rate† of Rs. 12-8. The rate on his profits is in each case the same. His profits as muafidar are doubled, and so is the sum total of the rates which he has to pay. As will be seen from the appended copy of Financial Commissioner's Circular No 86 of 1870, muafidars, in common with other landlords, pay the ordinary *cesses*, which have in Oudh been hitherto nominally amalgamated with the land revenue, and which are thus, although similar in amount, essentially distinct in kind from the rates which it is now proposed to levy.

* Calculated at 1¼ per cent. on the annual value, Rs. 1,000.

† Calculated at 2-8 per cent. on the revenue (Rupees 500) assigned.

Paragraph 10.

14. The terms of Section 3 were not, I am to point out, intended to make it obligatory on the Local Government to collect the *maximum* rate uniformly throughout the Province, nor do they seem fairly to bear such a construction. At the same time the Chief Commissioner is of opinion that it may be more expedient, once and for all, to remove the misapprehensions which exist as to the real nature of local rates, and to collect, once and for all, their maximum amount, rather than, by recurring augmentations, to run the risk of opening fresh causes for discussion. The maximum is in itself but small, and will only just suffice for the wants of the Province in regard to its double liability of, *first*, making up its share of the £350,000 which have been deducted from Imperial grants; and *secondly*, of carrying out the local improvements, which are the more especial object of the Bill.

The Chief Commissioner's opinion is strengthened by the fact that in this Province little opposition to the rate is to be anticipated, whilst the assent already given by the leading landholders was given under the distinct expectation that the maximum amount would be uniformly and at once collected.

The advantage of avoiding all chance of raising local jealousies by differences in district rates is too obvious to require notice, and the expediency of making the rate differ in different parts of the same Province does not appear to the Chief Commissioner to be applicable to Oudh.

Paragraphs 11 and 12.

15. The Chief Commissioner cordially and unreservedly concurs as to the inexpediency of making cesses and local rates an integral portion of the land revenue, and as to the importance of removing misapprehensions as to the real nature of such taxes.

He is alive to the inconvenience which has risen from a contrary course, and his own views are recorded in the circular already referred to, and in a decision which, as Financial Commissioner, he passed in the case of the Rajah of Kuppurthulla. As a fact, the cesses have in Oudh been kept far more distinct from the revenue than the theory, and even the orders as to their amalgamation would seem to imply; and it may be doubted whether the immemorial distinction between *mal* and *sawai* has, to any appreciable extent, lost its hold upon the Native mind. As an illustration of this, copies of a few specimens of ordinary revenue receipts (*dakhilas*), as given from the Lucknow Treasury, are submitted for inspection. It is also true that in some few districts or portions of districts the revenue engagements have not yet been actually signed, and it would, therefore, be quite possible to alter the existing system in them. On the whole, however, the Chief Commissioner thinks that these districts are so few, and the settlement is generally so far advanced, that it is hardly worth while to make any alteration in the existing system now. Your instructions as to the confirmation of settlements only on the distinctly expressed understanding that the right of Government to levy rates for the purposes of local improvement is kept alive, will steadily be borne in view. This, the Chief Commissioner thinks, will fully meet the exigencies of the case, without any alteration in the existing system. I am to add that, in the discussions which have taken place in connection with the Bill, no change in the present system has been proposed to the leading landholders; and that, besides impairing that uniformity of action which it seems desirable to maintain, a change of system at the present crisis might introduce an element of uncertainty, which it is very desirable to avoid.

Financial Commissioner's Circular No. 86 of 1870—copy attached.

Copy annexed.

16. The Chief Commissioner thinks that in the preamble the words "cesses hitherto levied" should be substituted for the words "land revenue." The entire omission of some such clause might lead to the impression that in effect the Bill only legalized existing cesses. An addition to those cesses is now virtually accepted in the Province as an inevitable fact; and it is important at once to legalize the addition and to mark its difference from them.

Paragraph 13.

The propriety of inserting a similar clause in the body of Section 3 and between the words "shall" and "be liable" seems worthy of consideration.

17. The Chief Commissioner is alive to the importance of recognizing the principle that, so far as may be possible, the rates shall be expended for the immediate benefit of the districts in which they are levied; and that the people of each district should see clearly that the result of imposing the rates has been to give them advantages which they did not possess before. It must, however, be borne in mind that only a portion of the rate will really be available for the purpose; and that, in fact, a deficit of no less than Rs. 1,55,110, has to be made good from it before the surplus* will be available for the objects immediately contemplated in the Bill.

Paragraph 14.

* Estimated at	..	Rs. 1,62,000
Rate ...	Rs.	3,17,000
Deficit	„	1,55,000
Balance	Rs.	1,62,000

Of the total deficit it may be hoped that a portion may be met by a reduced expenditure. But, after going through with the Accountant General the Budget Estimates of the coming year, the Chief Commissioner has been forced to the conclusion that but a small portion of the deficit can be met from this source at any rate during the ensuing year. Whatever the surplus eventually be, the most legitimate and the most profitable channel in which mainly to invest it will be communications. What Oudh most urgently wants, and what local Officers, supported by their landholders, most frequently press on the Local Government, are roads. In a fertile grain-producing country like Oudh, each facility added to the transit of its produce is a direct addition to its wealth and an enormous benefit to less productive Provinces. To meet

this demand for roads, the local funds are completely overstrained: already landholders have proposed certain lines of road which, so soon as funds permit, it is intended to carry out. And the Chief Commissioner has determined to devote the greater portion of such surplus as is available from the proceeds of the new rate to measures of improvement which, to double or treble the extent which is now possible, will at once yield the most direct return, and will most benefit other Provinces. So sure is he that this expenditure will prove productive that, as the new system developes itself, and landlords realize its benefit, he will propose to borrow capital to meet the demands made on him.

Paragraph 15. A.

18. As regards the sections which, as you suggest, might be added to the Bill, the Chief Commissioner sees no objection whatever in providing—"That the Local Government may from time to time define the limits of any district for the purposes of the Act."

B.

19. Nor does there seem to be any objection to Section B, provided only that, in the specification of objects to which the proceeds are to be applied, the terms used be such as to embrace Jails, Police and Printing. The share of the deficit under these heads amounts to a sum of Rs. 86,849.* They may fairly be said to come under the general term "Local Improvements," but to guard against all doubt, it might, the Chief Commissioner thinks, be well to make special provision for them in the detailed specifications under Section B.

	Rs.
* Jails .. .	17,674
Police	64,623
Printing	4,552
TOTAL ...	86,849

C.

20. As regards Section C, I am to observe that in Oudh it has long been the practice to call for, and to act on, the advice of landholders and other persons of intelligence and local influence. In municipalities the agency of local committees has been usefully exerted and cordially appreciated. The Chief Commissioner is, however, scarcely prepared to recommend that such committees should be made by law an essential part of the machinery for carrying out the measures now under consideration, and the objects contemplated by the Governor General, in which the Chief Commissioner fully concurs, would, he thinks, be as well attained under the existing system.

D.

21. To the slight amendments in the concluding clause of Section 10, which are suggested in Section D, there can be no objection.

E.

22. The only improvement in Section E, which commends itself to the Chief Commissioner is the substitution of the word "each" for the word "the" next after the word "published."

Paragraph 16.

23. The Chief Commissioner thinks that the blank in Section B may be filled up by the words "20 per cent."

24. With regard to Section C, he would propose that, if committees are to be formed by law at all, provision should be made that one-half or two-thirds of the members should be landlords.

Paragraph 17.

25. The amount which it is expected to collect from the rates proposed in the Bill may be approximately put down at Rs 3,17,000 for the ensuing year.

26. In conclusion, I am to express the hope that the urgent necessity of disposing quickly of the many and important questions suggested by your letter may be held to excuse any shortcomings in the reply.

Circular No. 86-5778, *dated Lucknow, the* 15*th July* 1870.

In his Circular of the 4th April last the Financial Commissioner called for a report in regard to the mode of fixing the cesses in different cases where

the Government revenue was released in whole or in part, as it had been forced upon his attention that there was an absence of uniformity in the manner in which cesses are calculated in different districts of the Province. In some instances 2½ per cent. of the Government demand is taken; in others, 1¼ of the gross assets. In respect of the ancestral estates held by the five loyal talookdars upon a reduced jumma, the cesses have been sometimes calculated upon the full Government demand, without deducting the 10 per cent. remission, and sometimes upon the Government demand, including that 10 per cent. And other instances have occurred in which the practice has been varying and arbitrary.

2. The Financial Commissioner feels that it is highly desirable to prescribe some rule for calculating cesses which shall be universally applicable to all classes of tenure, and as to the interpretation of which there shall be no opening for differing opinions, and it is therefore directed that all cesses be calculated at the rate of 1¼ per cent. upon the ascertained gross assets (whether the estate be jagheer, muafi, istumrari or otherwise) so long as that rate is consistent with the orders of Government from time to time passed upon this subject.

3. The rate of 1¼ assessed upon gross assets is broadly equivalent to 2½ upon the Government revenue. But it must be remembered that cesses differ materially from Government revenue, in that they possess an exclusively local character and are applied to distinctly local purposes; and as the obligation of landowners to pay their full quota of local taxation is not affected by any reduction they may obtain in the revenue demanded from them, it is clearly only fair to levy from them the full cesses to which they would have been assessed had they been liable to the payment of a full revenue demand. The full cesses are now assumed to be 1¼ of the gross assets, and no other rate, nor any other method of calculation will for the present be allowed, but it should be borne in mind that this rate of 1¼ per cent. may be hereafter increased, should the exigencies of local taxation require it.

L. BARROW,
Financial Commissioner, Oudh.

Minute on His Highness the Rajah of Kupoorthulla's claim to pay cesses as well as revenue at istumrari rates.

In 1859, as a reward for services, the confiscated estates of Boundee and Bhitowlie were conferred on Rajah Rundheer Singh Ahloowallah of Kupoorthulla. Half of the summary settlement *revenue* was remitted, and a sunnud was granted on the 5th April 1859, declaring this settlement perpetual, or as it is commonly called, an "istumrari settlement" (*vide* sunnud attached, marked A).

2. Subsequent to this, *i. e.*, on the 2nd April 1863, the usual summary settlement pottah was given by the Deputy Commissioner, Baraitch, *under the provisions of the above sunnud.* In this pottah (*vide* copy attached, marked B), in making up the amount to be paid by the Rajah, the cesses were also included, and on these grounds the Rajah now puts forth a claim to hold the estate at the exact rate fixed in that pottah, both as regards revenue and cesses, *i. e.*, the Rajah claims that the rule in his case must be different to what it is in all other "jagheer," "muafi," or "istumrari settlement" in Oudh; that the rate at which he is to pay cesses cannot be altered because of the pottah, although the general rule in like cases is to calculate the percentage for cesses on the *full assets*, as fixed by the Settlement Officer at the revised settlement. In fact he asserts that this pottah is an unalterable contract with the Government. The question was referred to the Commissioner and Deputy Commissioner, whose replies are attached (C).

3. The Rajah's Agent desired to be heard by pleader in this case; and, although it has at present no judicial bearing, I have heard the case argued

out, and Mr. Thomas has put in written grounds in support of this claim, which are also appended (D).

4. After due consideration, I record my orders on the point raised for the information and guidance of the district authorities, in view to the completion of the Baraitch settlement papers.

5. There can, I think, be no question whatever as to the liability of the Rajah to pay *full cesses* upon his talookas, albeit the pottah given to him by the Deputy Commissioner in 1863 erroneously declared him liable to the payment in perpetuity of cesses which were assessed in proportion to the then Government demand and amalgamated with the jumma in one lump sum.

6. The deed by virtue of which the Rajah holds his estates is the sunnud granted by the Governor General in Council, and the pottah given by the Deputy Commissioner can only be held to be a subsidiary deed to this, and one with no force, that is, not derived from the principal deed.

7. Now the terms upon which the sunnud confers these estates to the Rajah are primarily—

(1), that he shall enjoy the rights possessed by former proprietors and *no more*, and (2), that he shall hold in permanent tenure with remission of *half the revenue*.

There is nothing herein that declares the Rajah liable to payment of only half cesses, while the former proprietor would clearly have been liable to payment of full cesses.

8. The pottah given by the Deputy Commissioner could only be in conformity with the sunnud. Indeed, it is expressed in the pottah that it is given *under the provisions of the sunnud*, and Government is not called upon to uphold any clause of the pottah which does not conform with the provisions of the sunnud. That this principle is consistently followed out is shown by the fact that the Rajah has, during the whole term of summary settlement, paid a less amount (jumma and cesses included) than is specified in his pottah; for he has not paid the 3 per cent. on gross assets, which was assessed at the summary settlement of 1858, as putwarees, and chowkeedars' allowance and included in his pottah, but which has not been levied from the Rajah, because it was discontinued as a tax upon landlords generally. Were the Rajah's arguments good, we might now demand payment of all arrears of this three per cent. assessment due under the terms of the lease; but, in fact, the pottah is powerless as against the sunnud, and its clauses, unsupported by the sunnud, are without force where they are directly in opposition to the custom and procedure of the Province in like cases.

9. It has been argued as against the Rajah that even in Bengal, which is permanently settled, the possibility of enhancing the cesses is recognised and admitted.

To this the Rajah's Agents reply—

(1) that the basis of the settlement in Oudh differs from that which prevailed in Bengal; and (2) that the assessment of cesses in Bengal was never declared to be permanent. Of these arguments, the first is hardly intelligible, and, at any rate, does not bear on the case; and as to the second, it must be observed that it has nowhere been stated that the assessment of cesses in Oudh is permanent; nor, indeed, is it either politic or possible to declare the assessment of cesses permanent, though this may be declared of the land revenue. Cesses differ entirely in their character from land revenue; the latter is an imperial tax, which goes into the Imperial Exchequer, and must always be treated as an imperial matter; the former is a local tax which is applied to distinctly local purposes, and which must necessarily vary with local requirements. To fix these local taxes permanently would be simply absurd; at one time,

and in one part of the country the rate so permanently fixed might fall far short of existing exigencies and materially retard the progress of that portion of the Empire. At another time and another place the permanently assessed tax might be in excess of local requirements, and would yet have to be collected, although collected only to lie idle and unproductive in the treasury.

10. The rules for the assessment in Oudh of these local cesses are at present that they shall be calculated at 1¼ upon the gross assets (*vide* circular orders), and there is nothing whatever in the sunnud upon which the Rajah holds his estate to release him from an obligation which is binding upon every other landholder in the Province, be he muafidar, jagirdar, or istumraridar.

11. In conclusion, I will do the Rajah's agents the justice to say that the point is not contested on the Rajah's part for the purpose of paying a less amount than is justly due from him, for he even now pays voluntarily more for schools, &c., than is involved in the present contention, and is willing to pay more, but the Rajah really considers that he has by the pottah a contract with Government which cannot be broken. Herein, however, lies his error. The argument or contract with Government is based on the sunnud, and no misinterpretation of that document conveyed through the medium of a pottah can possibly entitle the Rajah to more than the sunnud confers. Hence the pottah is of no force, and the Government are not bound by it, though they are by the sunnud, which has been upheld in its integrity.

ORDER.—The Settlement Officer will be directed to fix the cesses payable on this estate at the rate of 1¼ per cent. on the full assets as now calculated by the assessing officer.

No. 4889, dated Lucknow, the 17th June 1870.

Endorsed by the Financial Commissioner, Oudh.

Copy of the foregoing, together with its annexures, forwarded to the Secretary to the Chief Commissioner for information.

Translation of a Sunnud of grant of zemindaree rights in Talooka Boundee and Bhitowlee to Rajah Rundheer Singh, Ahloowalla, dated the 5th April 1859.

WHEREAS it has been ascertained from the report of the Chief Commissioner of Oudh that Rajah Rundheer Singh, Ahloowalla, having, during the mutiny at the head of his own force, and for the purpose of showing his fidelity and alliance to the British Government, reached Lucknow and rendered eminent aid to Government to the great satisfaction of myself, I therefore take this favorable opportunity to confer the zemindaree of elaqua Boundee and Bhitowlee with remission of half the revenue on a permanent tenure on the said Rajah Rundheer Singh, subject to the following conditions :—That during any crisis he will render both political and military services. And be it known that whatever rights were enjoyed by the former proprietors have been transferred to the said Rajah and no more, and that a khilhut of the value of Rs. 10,000 has been granted to him along with this sunnud.

There is no doubt but that the Rajah will appreciate the great importance and value of these grants, and continue to be more and more loyal to the British Government, and consider the same as the cause of his future good.

Translation of the Pottah, dated 2nd April 1863, *to the address of the Rajah of Kuppoorthulla.*

WHEREAS 387 villages (Boundee 305 and Bhitowlee 82) in Pergunnahs Fukhrurpore and Hissampore, Zillah Baraitch, at a jumma of Rs. 60,891 per annum (a moiety of which amounts to Rs. 30,445-8), have been settled with you from the commencement of 1266 F. on a perpetual tenure, with zemindaree rights, &c., therein, under the provisions of the sunnud granted by the Right Hon'ble the Governor General in recognition of your loyalty to the British

Government, and whereas you have with your full consent accepted the proposed jumma, including revenue and cesses, this pottah is granted to you subject to the following conditions:—

that you continue to pay the proposed jumma according to the following instalments;

that you always attend to the good of your subordinate malgoozars in these villages:

That you always show your stability in rendering services and loyalty to the British Government; and that you regularly respect the British Law and Regulations. Again the Village Golakkoonder Baree having been included in the Pergunnah of Boundee has been assessed as per order of Commissioner contained in his letter No. 2228, dated 31st July 1863, at $\frac{1}{4}$ of the assets to Rs. 500, and Rs. 15 cesses on a permanent tenure, total Rs. 515 per annum, and you have willingly accepted the assessment.

The entire jumma, therefore, of Talookas Boundee and Bhitowlie, including revenue and cesses, now amounts to Rs. 61,406 per annum.

Memorandum No. 726, dated the 16th April 1870.

In reply to Commissioner's memorandum No. 1835 of the 6th instant, replies to questions of Financial Commissioner as follows:—

1st.—Rs. 60,891 includes 1,773 cesses.

2nd.—Rs. 30,703 does not represent the Rajah's total payments to Government, but Rs. 61,406, does and it includes Rs. 1,788 cesses.

3rd.—The summary jumma without cesses was Rs. 1,19,218.

4th.—The cesses were calculated in the full summary jumma of Rs. 1,19,218, at Re. 1-8 per cent., which gives a total cess of Rs. 1,788.

5th.—The sums composing the cesses shown here—

Villages.	Estate.	Summary Jumma.			Cesses.		
		Rs.	A.	P.	Rs.	A.	P.
301	Boundis	90,295	0	0	1,354	6	0
3	Mithowra	827	0	0	12	6	0
70	Bhitowlie	19,941	0	0	299	1	0
4	Mujarch Dunawal	1,578	0	0	23	10	0
5	Elayapur, &c....	969	0	0	14	8	0
1	Boundi Maafee	3,180	0	0	52	3	0
2	Maafee Bhitowlie	972	0	0	11	9	0
1	Tappa Sipala	156	0	0	2	5	0
1	Gowla Koondar	1,000	0	0	15	0	0
	TOTAL ...	1,19,218	0	0	1,788	0	0

H. KAVANAGH,
Offg. Deputy Commr. of Baraitch.

To the Commissioner of Fyzabad.

D.

IN THE COURT OF THE FINANCIAL COMMISSIONER, OUDH, ESTATE, BOUNDI BHITOWLIE, ZILLAH BARAITCH.

Re-assessment of cesses payable by the Maharajah of Kuppoorthulla, Talookdar and Grantee of the said Estate.

Memorandum of objections to re-assessment of cesses.

That, from the pottah granted to the Maharajah of Kuppoorthulla from the Government of India for the above estates, it is clear that the amount of

cesses payable from the said estates was provided for and included with the jumma, and the sum total of both (*Sawai* and *Mal*), declared to be an *istmruari* tenure.

2. That such being the actual written contract between the Maharajah and Government, any increase of the cesses would be as much a breach of contract as an increase of the jumma, because there is nothing whatever to show that the cesses were ever intended to be raised any more than the jumma; and had such been the intention of Government, nothing would have been easier than to have inserted a clause to that effect, whereas this had not been done.

3. That in Bengal, where permanent settlement is in force, the amount of cesses is not included in that of the jumma, and hence its periodical increase is not inconsistent with any positive written contract between the Government and the zemindar.

4. That with regard to muafis and jagheers, there certainly is no actual, and it is questionable whether there is any implied contract on the part of the Government to waive more than what is strictly *revenue;* the levying of the cesses is, therefore, no breach of contract on the part of the Government.

LUCKNOW, *The 2nd June* 1870. } T. THOMAS, *Counsel for the Maharajah of Kuppoorthulla.*

No. 332.

Chullan (or invoice) of cash paid into the Lucknow Agency of the Bank of Bengal.

By whom paid.	Amount.	On what account.	To what head of account to be credited.	Date of payment.
	Rs. A. P.			
Meer Wajid Ally ...	150 0 0	Land Revenue ...	Land Revenue.	C. J. H., *Agent.*
	3 0 0	Road Fund ...	Local Fund.	
	3 0 0	School „ ...	„	
	0 12 0	Margin „ ...	„	
	0 12 0	Dâk „ ..	„	
TOTAL ...	157 8 0	Kist, November 1870, of Kapasee, Tehseel Lucknow.		

The 8th December 1870. TARACHUND.

No. 1171.

Chullan (or invoice) of cash paid into the Lucknow agency of the Bank of Bengal.

By whom paid.	Amount.	On what account.	To what head of account to be credited.	Date of payment
	Rs. A P.			
Wajid Ally, Darogah ..	187 0 0	Land Revenue ...	Land Revenue.	C. J. H., *Agent.*
	3 12 0	Road Fund ...	Local Fund.	
	3 12 0	School „ ...	„	
	0 12 0	Margin „ ...	„	
	0 12 0	Dâk „ ...	„	
TOTAL ...	196 0 0	Kist, November 1870, of Urdonamow, Tehseel Lucknow.		

The 23rd December 1870. TARACHUND.

No. 1172.

Chullan (or invoice) of cash paid into the Lucknow Agency of the Bank of Bengal.

By whom paid.	Amount.	On what account.	To what head of account to be credited.	Date of payment.
	Rs. A. P.			
Wajid Ally, Darogah ...	185 0 0	Land Revenue ...	Land Revenue.	C. J. H., *Agent.*
	4 0 0	Road Fund ...	Local Fund.	
	4 0 0	School " ...	"	
	1 0 0	Margin " ...	"	
	1 0 0	Dâk " ..	"	
TOTAL ...	195 0 0	Kist, November 1870, of Bhudrook, Tehseel Lucknow.		

The 23rd December 1870. TARACHUND.

GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 3rd March 1871.

PRESENT:

His Excellency the Viceroy and Governor General of India, K. P., G. M. S. I., *presiding.*
His Honour the Lieutenant Governor of Bengal.
The Hon'ble John Strachey.
The Hon'ble Sir Richard Temple, K. C. S. I.
The Hon'ble J. Fitzjames Stephen, Q. C.
The Hon'ble B. H. Ellis.
Major-General the Hon'ble H. W. Norman, C. B.
Colonel the Hon'ble R. Strachey, C. S. I.
The Hon'ble F. S. Chapman.
The Hon'ble J. R. Bullen Smith.
His Highness Sarámade Rájáhác Hindústán Ráj Rájendra Srí Mahárajádhiráj Siváe Rám Sing Bahádur, of Jaypúr, G. C. S. I.
The Hon'ble F. R. Cockerell.
The Hon'ble J. F. D. Inglis.
The Hon'ble D. Cowie.
The Hon'ble W. Robinson, C. S. I.

PENSIONS' BILL.

The Hon'ble MR. COCKERELL introduced the Bill to consolidate and amend the law relating to Pensions, and moved that it be referred to a Select Committee with instructions to report in two months. He said that when this subject was last before the Council he explained how far the Bill was, as regards its local application, in extension of the present law.

A reference to the schedule would show that the Bill purported to effect at the same time a very considerable curtailment of enacting matter by the substitution of twelve sections for about an equal number of entire Regulations and Acts.

The Bengal Regulations, which constituted the bulk of the schedule, contained a large number of detailed provisions in regard to such matters as the grant of certificates, the identification of pensioners, periodical payments, audit of payments, and the keeping of records, the specific enactment of which, inasmuch as it excluded change of practice without recourse to fresh legislation, must always be inconvenient for administrative purposes, even where the enactment applied only to a particular locality.

But the inconvenience would be greatly increased if we were to attempt to re-enact the Bengal rules on these matters for application to the whole of India. On this consideration, the details of the Bengal Regulations, to which there were no corresponding provisions in the law in force in Madras and Bombay, had been omitted, and section 12 of the Bill, which gave a general power to the local authorities to make rules on such matters, had been substituted therefor.

The Hon'ble MR. ROBINSON wished to make a few remarks with respect to the proposal to repeal the Madras Act relating to pensions. He thought the Bill should not be allowed to affect the Madras Presidency. He quite admitted that Bombay evidently required legislation in this direction, and the only surprise was that some such legislation had not already been resorted to. Possibly the Bill consolidated the Bengal law on the subject; but it did not usefully do the same as regards the Madras Act. He had carefully examined its provisions, and it certainly omitted several things which were useful and proper in the Madras Act; for, in fact, the circumstances under which these gratuities had arisen, the terms and the manner in which they were inherited and participated in, were so very different, that he thought that such legislation could be far better done by the Local Governments, and that Bombay and Madras could best legislate for themselves in this matter. At all events, he thought it very undesirable to alter a law which was satisfactory and complete, and wherever we had local legislation of that kind he would not disturb it. The Madras law was complete and exceedingly simple, and was contained in three sections of one Act (two of which consisted of only a few lines), and did not require any consolidation or alteration as a whole. At the same time, he should not be prepared to say that, in legislating for Bombay, we ought to carry out all the provisions of the law as regards Madras. That would be a very sweeping change; and if the law of Bengal was in the state which this measure indicated, he would leave it alone.

In Madras no Civil Court could, he observed, take cognizance of any case which affected, either as regards the Government or a private individual, the right to continuance or inheritance of any pension, or the right to participate therein. Civil Courts could only take cognizance of such claims if the Chief Secretary, by certificate under the orders of the Government, referred the parties to the Civil Courts. That certificate was in fact very seldom given, and generally only to get rid of some litigious persons; so that, practically, claims to pensions were entirely adjudicated upon by the Madras Government. Section 4 of the Bill would very materially alter a procedure which he thought suited the Madras Presidency very well.

Under these circumstances he thought the Council ought to exempt the Madras Presidency from the operation of this Bill, and in consolidating the law omit that Presidency from the schedule.

The Hon'ble MR. CHAPMAN desired to make a few remarks on the provisions of this Bill, so far as it would materially affect the existing law in certain parts of the Bombay Presidency. In Bengal, Madras, and a large portion of Bombay, a law already existed, expressly excluding the Courts from all jurisdiction in the matter of assignments on the revenue. But in Gujarát and the Konkan, which constituted our earliest possessions, for some reason that he was

not acquainted with, no exemption of the kind had been specifically made. The consequence was that claimants had exercised the right of taking Government into Court with a view to enforcing the disbursement of these payments. Section 3 would have the effect of barring this right, which, as he had already said, existed in no other part of India, and which had been admitted in these two provinces simply in the absence of an express provision to the contrary.

MR. CHAPMAN considered the opportunity afforded by this Bill had been rightly taken advantage of for assimilating the law. It did seem to him most unreasonable that Government should be liable to be taken into their own Courts, and compelled against their judgment to continue payments which had their origin under the Native Government, and which were granted from motives of religious and charitable sentiments and State policy. Many of these assignments were of a totally unauthorized character. The Government would have been perfectly justified in summarily disallowing all that were not supported by good and clear titles. In the interest of the public the utmost that could fairly be expected was that these claims should be dealt with in an equitable and reasonable manner, and this the Government had done under the rules which had been framed for the purpose. In point of fact, the large majority of these claims had already been disposed of throughout the Presidency, and as he had said, except in two provinces, the Courts had no jurisdiction to interfere with what had been done.

In these two provinces, owing to the absence of an express prohibition, the Courts had interfered, and a recent decision of the High Court shewed, he thought, the necessity for protecting Government against such interference. The case he alluded to was that of one *Harishankar Tikam* v. *The Collector of Kheda*, in which the High Court ruled, in special appeal, that where a charitable grant in connection with a temple had been proved to have been enjoyed by the incumbent and those under him for more than thirty years, the Government were bound to continue payment in perpetuity. If this was really the law, then, he believed, the Council would agree with him, that the sooner it was altered the better. It seemed to him to amount to this. If any one had subscribed to a charitable institution or to a Missionary Society for thirty years, he and his heirs and successors were bound to do so for ever and ever.

Of course it was not intended by this Bill to put Government in a better position than the ordinary public in respect to obligations they themselves had voluntarily incurred for consideration received. But he thought it his duty to explain, in the most explicit manner he could, what the effect of the Bill would be on a considerable class of claimants in Bombay. He had done so at the earliest opportunity in order that those who might consider themselves aggrieved by the proposed measure might have time to represent their objections to his Lordship and the Council.

The Hon'ble MR. STEPHEN had only one word to say in answer to a remark which fell from the Hon'ble Mr. Robinson, that this was a matter to be dealt with by the local legislatures. MR. STEPHEN wished to observe upon that, that no local legislature would be legally competent to deal with the matter, because it affected the jurisdiction of the High Court; consequently the subject must be dealt with by this Council or not at all.

The Hon'ble MR. COCKERELL thought that the objection taken by his hon'ble friend (Mr. Robinson) might be conveniently dealt with by the Select Committee to which he hoped the Bill would be referred. There was no intention of curtailing, by the proposed legislation, any power heretofore reserved to the Madras Government by local statutes in regard to claims relating to pensions.

Section 3 of the Bill embodied the important principle which underlay the entire law on this subject, and which was to the effect that no adjudication

by the Civil Courts could affect the liability of the State as to the payment of pensions and similar allowances. This might be said impliedly to let in litigation regarding pensions, the issue of which would not affect such liability.

But as no decree or order of a Civil Court directing the payment of a pension to any particular person could be enforced against the Government, the practical result of the present state of the law in Bengal, which was maintained in the Bill, would seem to be not materially different from that of the law in force in the Madras Presidency, namely, that suits regarding the payment of pensions could only be effectually prosecuted with the consent, whether expressed or implied, of the Government.

If, however, in the judgment of the Committee, it was necessary to retain the precise terms of the Madras local statutes to guard against any change of the practice so long in force in that Presidency, there would be no objection to making such alterations of the Bill as would secure that object.

The Motion was put and agreed to

INDIAN REGISTRATION BILL.

The Hon'ble MR. COCKERELL also presented the report of the Select Committee on the Bill for the Registration of Assurances.

EMIGRATION BILL.

The Hon'ble MR. CHAPMAN presented the report of the Select Committee on the Bill to consolidate the law relating to the emigration of Native labourers.

SESSION COURTS BILL.

The Hon'ble MR STEPHEN moved for leave to introduce a Bill to amend the law relating to Courts of Session. He said this was a matter rendered necessary by circumstances which had come to the notice of the Government in consequence of an application from the North-West as to the alteration of the Districts of the Sessions Judges of Benares and Mirzapúr in consequence of the abolition of the Judgeship of Jaunpúr. Certain technical irregularities had been discovered which he thought it would be well to preclude. He did not propose to enter into the matter more fully at present; it would require a very short Act, which could be speedily dealt with. He therefore now only moved for leave to introduce the Bill.

The Motion was put and agreed to.

The following Select Committee was named:

On the Bill to consolidate and amend the law relating to Pensions—The Hon'ble Messrs Stephen, Chapman, Inglis and Robinson and the Mover.

The Council adjourned to Thursday, the 9th March 1871.

CALCUTTA,
The 3rd March 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

PROPOSED RAILWAY FROM ETAWAH TO FURRUCKABAD.

No. 7 $\frac{G\ R}{C.}$, dated 16th January 1871.

From—COLONEL C. W. HUTCHINSON, R. E., *Offg. Secy. to the Govt. of the N. W. P. in the P. W. Dept.*,

To—*The Secretary to the Government of India*, P. W. DEPT

Referring to para. 36 of Government of India despatch No. 25 R, dated 11th March 1869, to the address of the Secretary of State for India, and to para. 8 of his reply, No. 42, dated the 15th July of the same year, I am directed to state, for the information of His Excellency the Governor General in Council, that His Honor the Lieutenant Governor is of opinion that the benefits to be anticipated from a Branch Railway from Etawah to Furruckabad might advantageously be brought before the management of the East Indian Railway Company, in the hope that such a line might be taken up by the Company, and I am to annex extracts from Reports on the subject.

2. I am to observe that in my predecessor's letter No. 7 R—C, dated 5th September 1868, to your address, the Lieutenant Governor expressed the following views on the matter :—

City of Furruckabad	73,110
Town of Futtehgurh	10,335
	83,445

7. "Coming now further east, His Honor observes that by the present system of Railways the City and District of Furruckabad have been unfortunately left at a distance from any line of Railway. The city contains about 83,500* souls, being in point of numbers the sixth in these Provinces. The district is also very populous and productive in all the richer staples. It has heretofore been a great centre of trade. This was partly due to its position on the river, being the upper terminus for river traffic by large boats, and partly to the Trunk Road. These advantages no longer give Furruckabad the pre-eminence it has hitherto enjoyed. The East Indian Railway from Cawnpore gradually crosses to the opposite side of the Doab, till at Etawah it touches the Jumna; so that at this point the tract forming the northern portion of the Doab, and containing the Town and District of Furruckabad, is at the distance of 60 to 70 miles from the nearest Railway Station.

Extract from Report of Commissioner, Agra, No. 797, dated 23rd June 1868.
Extract from reply thereto from the General Department, No. 415A, dated 27th July 1868.

8. "A communication from the Commissioner and Municipal Commissioner on the subject, with the remarks of this Government in the General Department, is enclosed. It is the view of the Board of Revenue and of the Civil Officers generally that Furruckabad should be united with the East Indian Railway. A contrary opinion has, however, been given by both the Chief Engineers.

9. "His Honor's own opinion is in favor of such a line. In the first place it is evident that without such a branch an extensive, populous and productive tract will be left at a long distance from any Railway facilities. To reach Furruckabad from Cawnpore, one must now travel some 80 miles by the Trunk Road; or after having journeyed some 70 miles by rail, there are still 64 miles left to be travelled by road. Further, besides the productiveness of the country, Furruckabad has long been the centre of large mercantile operations. It is true that the advantages which created this traffic no longer exists as they did, and that influences are at work to sap its prosperity; still, this city, with its great population and trading agencies remains; and though its importance may

decline, experience shows that mercantile and manufacturing centres once formed hold their ground generally long after the causes which gave birth to them have ceased to exist. For all these reasons, it appears to His Honor that Furruckabad is entitled to a Branch Railway; and that if it be conceded, the line will not only be likely to pay itself, but it will contribute traffic and passengers to the main line.

10. "Furruckabad, His Honor admits, is badly situated for drawing the trade of Rohilkhund. In the first place, it is too far east to catch the traffic, the great body of which tends to the west and south; in the second place, the Ramgunga, which empties itself into the Ganges some miles below Furruckabad, renders that vicinity difficult of access from the north. An Imperial road has, however, been lately formed from Furruckabad to Bareilly, and His Honor has no doubt that if the branch now proposed is carried out, there will be some considerable through-traffic with the country to the north of Furruckabad."

And I am to add that His Honor continues to be of the same opinion.

3. The Doab at this point stretches by the northernly bend of the Ganges to a great breadth, and at this same point the Railway having crossed the Doab from Cawnpore, approaches close to the Jumna, and consequently the rich District of Furruckabad, with its old established emporium of trade and merchandize, is left at the furthest possible distance from Railway communication.

4. The nearest point of the Rohilkhund Railway to Furruckabad will be in the Hurdui District, but the low and flooded lands formed by the junction of the Ganges and Ramgunga forbid the idea of any Railway approach in that direction.

5. The proposed line of Railway from Allygurh to Moradabad will be too far to the west to be of any use to Furruckabad, the traffic of which must still go either north to the Oudh and Rohilkhund Line at Hurdui, or south to Etawah.

6. It is also apprehended that in the new canal project, no navigable line will be brought within easy reach of the city.

7. I am further to remark that, notwithstanding the blow which Furruckabad has received by the diversion of traffic from the Grand Trunk Road, it still maintains its hold as a busy entrepôt and place of manufacture; and from the tenacity, with which firms once securely settled retain their grasp of trade—even when the superior facilities which first attracted it to them have passed away, Furruckabad will no doubt continue to possess this advantage. And it is an advantage which may be utilized by the Railway Company itself—should they be in a position to carry a branch line in this direction.

8. In short, it appears to His Honor that a large and productive area on the right bank of the Ganges at this point demands consideration, as requiring an outlet, and as likely with its busy emporium to supply the means of a profitable traffic.

9. And should His Excellency in Council concur in this view, I am to suggest that the subject might be brought before the Board of Agency of the East Indian Railway Company.

Extract from a Report from the Commissioner of the Agra Division, to the Secretary to the Government of the North-Western Provinces, No. 797, dated Agra, the 23rd June 1868.

10*a*.—The gradual decadence of Furruckabad, as reported by Mr. Montague, and as evidenced by the tax collections, is a matter of regret, and I fear that the equilibrium will not be restored until the town is in some way connected with the main line of Railway by either a tramway or light rail. I think it quite possible, if such a communication were established, that Furruckabad would become the emporium of the districts to the north across the Ganges.

Extract from a letter from the Secretary to the Government of the North-Western Provinces, to the Commissioner of the Agra Division, No. 4151, dated Nynee Tal, the 27th July 1868.

Furruckabad.—It is melancholy to find ground for apprehending that the effect of the construction of the East Indian Railway has been to sap the prosperity of this old mart by throwing trade into other directions. Trade is, however, long in forsaking its old channels; and as the towns would no doubt prove of great assistance to any Railway scheme that came into its vicinity, the Public Works Department of this Government will be addressed with a view to its interests being considered in any measures of Railway extension.

Extract from Note by the Chief Engineer, North-Western Provinces, on extension of Railways in India, dated 7th August 1868.

Other Officers have advocated a *junction line* between the East Indian Railway and Rohilkhund Trunk from Etawah *viâ* Furruckabad. The occurrence in such a line of the two rivers, the Ramgunga and Ganges, is, I think, a decisive objection. As for the branch from Furruckabad to Etawah, I can see no grounds for the recommendation. Furruckabad, I believe, rose to importance under British rule purely from an adventitious advantage of position which has passed away. A line through it joining the two Railways, or continued into Central India, might serve for the interchange of a good deal of traffic; still with the line through Lucknow and another higher up, this one would, in my opinion, be altogether *de trop*,—that is, its traffic would only take from the other two cross-lines a part of that which they will quite sufficiently accommodate.

Extract from remarks by Chief Engineer, Irrigation Works, North-Western Provinces, on extension of Railways in India, dated 26th August 1868.

The suggested line between Futtehgurh and Etawah appears to me very unpromising, as in any scheme for restoring Futtehgurh, which must in my belief decay, because the circumstances which created its prosperity have ceased to exist. Formerly when property was less safe in Oudh than it is at present, Futtehgurh was the great emporium, whence a large portion of that Province was supplied with European goods, being prefered by traders as a port of entry to Cawnpore, on account of the greater facilities for smuggling and evasion of Customs dues, which its distance from the capital afforded. Then it was the extreme head of Ganges navigation and the point at which the Grand Trunk Road approached most nearly to Rohilkhund.

The first condition has ceased; the second has become inoperative by reason of the supersession of river by Railway transport for Europe goods, the third alone remains until the line of Railway is completed, which will unite the marts of Rohilkhund with the Bengal system of Railways.

Extract from a letter from the Secretary, Board of Revenue, to Secretary to Government, North-Western Provinces, Public Works Department (Railway Branch), No. 566, dated Allahabad, the 28th July 1868.

From Commissioner, Agra, No. 80, dated 20th February.

The Commissioner of Agra understands that the whole tendency of the Government Resolution is to separate distinctly what may be called commercial Railways from those suggested by policy or expediency on military grounds, and that the proposed lines now called for must be remunerative to recommend them to notice. The Commissioner would like to see a line much from Etawah to or near Furruckabad. There is a large and improvable trade at Furruckabad; but of late years he understands that it has been falling off, and the reason ascribed is the want of Railway communication. This extension from Etawah to Furruckabad, he thinks, might eventually be continued so as to join the Rohilkhund lines. As the Ganges at Furruckabad would be a natural difficulty, it might be found necessary to take the Railway some distance up-stream before crossing it. Com-

missioner understands that the Ganges is annually receding northward and eastward, and the Station of Futtehgurh, which formerly was on the banks of the river, has now a desolate sand bank in front. Observes that this changeableness in the river would render it necessary to avoid crossing it where these changes are taking place. With this exception, Commissioner knows of no other natural difficulties; Commissioner has no idea what the Etawah and Furruckabad line would cost, but thinks it would cost no more than other Railways in India. There are no large towns except perhaps Kishnee on the proposed line. Believes there was formerly a proposal to get up this line, but the matter dropt in consequence of the inability or disinclination of the merchants of Furruckabad to take up the requisite amount of stock. Commissioner feels sure that this line would be a success in a pecuniary point of view, and politically also it might be desirable to connect Futtehgurh with the main line of rail.

Extract from second Annual Report of the Sanitary Commissioner of the North-Western Provinces, for 1869—*p.* 18.

FURRUCKABAD.

59. The City of Furruckabad and its sanitary state were described in my last Annual Report; it will therefore suffice here if I report that it is a busy city, well built in many parts, and an old seat of trade, whose merchants are struggling against the unexpected difficulty which has arisen for them in the fact that trade has been diverted from Furruckabad by the completion of the railroad, which, in passing across the Doab from Cawnpore to Etawah, leaves Furruckabad far away to the north. No doubt this was unavoidable, but, nevertheless, it may be justly regretted. The three towns, Cawnpore, Furruckabad, and Etawah, are about equally well known to me, for I have carefully inspected them all, and neither the first or last have anything to show which can compare with the long, busy, well-built bazaar of Furruckabad, or the great houses to be found in different parts of that city; and even to-day the manufacturers of brass, iron, and cloth of Furruckabad are esteemed by the people above, perhaps, those of any place in the Province; nevertheless, it cannot be doubted that the continued prosperity of this favorite city has been hindered by the denial to it of railway communication.

The completion of the Oudh and Rohilkhund Railway, by which the trade of Rohilkhund will pass by Anoopshuhur to Allygurh, will undoubtedly result in a further loss of trade to Furruckabad, which seems destined to decline in importance.

60. The approach of this decline is showing itself by a progressive lessening of the Municipal revenue, as the following table shows:—

Year.	Revenue. Rs.
1865-66	80,661
1866-67	75,996
1867-68	63,869
1868-69	61,552

No. 177R, dated 4th February 1871.

From—The Secretary to the Government of India, P. W. DEPT.,

To—The Secy. to the Govt. of the N. W. P., in the P. W. Dept., Ry. Branch.

I am directed to acknowledge the receipt of your letter No. 7 $\frac{G.R.}{C.}$, dated 16th January 1871, advocating the construction of a line of Railway from Etawah to Furruckabad as a branch of the East Indian Railway.

2. This line was previously proposed by the Government of the North-Western Provinces, and was recognized by the Government of India as a possible future necessity in the completion of the Railway system of the Doab, but it was postponed as not being of immediate importance. Nothing has occurred to

change this view, and although the decay of the trade of Furruckabad might perhaps be arrested, and the welfare of the surrounding country increased by the line, there are no circumstances that, in the opinion of the Governor General in Council, call so urgently for the improvement of the communication on this line as to make it necessary or desirable to undertake it at present, regardless of financial consequences.

3. If the line were made, it would inevitably be in effect a branch of the East Indian Railway, and would have to be constructed on the same gauge, though possibly with lighter rails, if special locomotive stock were used. It is not, in the opinion of the Government of India, expedient to extend the system of the East Indian Railway, or to increase the Guaranteed Capital Account of that Company, even if they were willing to undertake the branch as a portion of their system, which is doubtful, and the line would, therefore, have to be made by the Government. Its construction could hardly involve a capital outlay of less than £400,000 or £500,000.

4. The only condition under which the Government of India would regard it as prudent or desirable to incur this outlay, is that provision should be made from local sources to cover the interest on the capital expended and the cost of working. The interest charge would probably amount to from 2 to 2½ lakhs a year, and for several years the direct charge representing the difference between this and the net profits would probably be not less than half this sum. If the Lieutenant Governor should see his way to find this amount from local sources, and thus guarantee the State against any additional charge on the Imperial revenues from the construction of the line, the Governor General in Council will gladly give the subject further consideration ; and I am directed to request an expression of the Lieutenant Governor's views on this point. If, however, such a guarantee cannot be given, His Excellency in Council can hold out no hopes of the present construction of a Railway in this direction.

—

No. 31 $\frac{G.R.}{C.}$, dated 22nd February 1871.

From—The Offg. Secy. to the Govt. of the N. W. P., in the P. W. Dept.,

To—The Offg. Secy. to the Govt. of India, P. W. Dept.

I am directed to acknowledge the receipt of your Office No. 177R, dated 4th instant, conveying certain remarks in respect to the proposal of this Government for the construction of a branch line of Railway from Etawah to Furruckabad ; and in reply to state, for the information of the Government of India, that His Honor the Lieutenant Governor does not find himself in a position to make the guarantee suggested by His Excellency the Viceroy and Governor General in Council, and with much regret feels himself consequently obliged to drop the advocacy of this scheme.

GOVERNMENT OF INDIA.

FOREIGN DEPARTMENT.

CORRESPONDENCE WITH THE LANDHOLDERS AND COMMERCIAL ASSOCIATION OF BRITISH INDIA REGARDING THE NORTH-EASTERN FRONTIER.

Memorial dated Calcutta, 15th February 1871.

From—Landholders' and Commercial Association of British India and of others interested in the cultivation of tea in the province of Cachar,

To—His Excellency the Viceroy and Governor General of India.

That your Memorialists, who, on the strength of pottahs granted by Government, have invested their money to a large amount in the cultivation of tea in the District of Cachar, view with deep distress and alarm the present raid upon that district by the hill tribes.

That your Memorialists were beginning to hope that after years of struggling against obstacles and discouragements of all kinds the success of their enterprise was almost attained, and that the cultivation of tea in Cachar would become a source of profit to themselves and of benefit to the redundant population of other districts. It is with the deepest disappointment that they find that from no fault of their own the whole interest has been imperilled, their hopes frustrated, and the value of their property depreciated to an extent which it will take years of peace and security to recover.

One European has been killed and others have had to fly for their lives, a large number of coolies and villagers, with their women and children, have been murdered, and others carried into captivity. Those who have escaped have been subjected to great peril, and are in such a state of abject panic that the managers from motives of humanity have been obliged, at great expense and loss, to remove them to gardens remote from the scenes of massacre.

Bungalows, tea houses, and coolie lines have been burnt, and your Memorialists fear that, especially in outlying gardens, it will be difficult, if not impossible, to induce the labourers to return.

In addition to the immediate heavy losses inflicted on their property, your Memorialists have great reason to fear that the costly efforts made for years past to render employment in tea gardens acceptable to, and to promote the comfort of, the coolie population will be rendered useless. The fear of losing their lives or liberty will deter coolies from going to Cachar, or from renewing their agreements, if already there, and the additional expense thus thrown upon your Memorialists will be most serious.

This is not the first attack of a similar nature from which your Memorialists have suffered: gardens were burnt and many coolies murdered in January 1869, and in November of the same year your Memorialists petitioned the Government of Bengal, setting forth the losses they had sustained and praying for efficient protection. No such protection was afforded, although your Memorialists hoped that as the expedition organized for the punishment of former incursions had failed, and as the predatory habits of these tribes and the very slight reliance to be placed on any treaties they might make were well known, the Government of Bengal would have considered it a duty to protect the lives and property of its subjects on this exposed frontier.

Your Memorialists respectfully, but earnestly, urge their conviction that had the protection prayed for in the annexed correspondence been granted, the present lamentable loss of life and destruction of property would not have occurred.

Your Memorialists now humbly, but urgently, pray that your Excellency in Council will at once pass such orders as shall for the future permanently protect the district of Cachar from further inroads and the property of those who have invested their capital in it from destruction.

Your Memorialists would further respectfully beg that your Excellency would favor them with early information as to the steps proposed to be taken to secure this object.

And your Memorialists, as in duty bound, will ever pray.

Dated Calcutta, 26th January 1869.

From—A. WILSON, ESQ., *Offg. Secy., Landholders' and Commercial Association,*
To—*The Secretary to the Government of Bengal.*

Copy of letter from Messrs. Balmer Lawrie & Co., Agents, British Indian Tea Company, Limited, dated 22nd instant, to the Officiating Secretary, Landholders' and Commercial Association.

Copy of letter from A. Odling, Esq., Manager of the Company's Tea Garden, to Messrs. Balmer Lawrie & Co., dated 14th instant.

Copy of letter from P. Bury, to Messrs. Balmer Lawrie & Co., dated 18th instant.

I am instructed by the Committee to forward the accompanying correspondence, as per margin, for the consideration of His Honor the Lieutenant-Governor, respecting the late serious raid perpetrated in Cachar by some of the neighbouring hill tribes, causing loss of life at some tea gardens, besides inflicting much damage from looting the tea houses, destroying the cattle, and carrying off the garden implements. Many coolies, through fear of being attacked by the marauders, appear to have run away from some gardens situated close to the frontier, and much anxiety is felt by the planters for the future.

The Committee would therefore esteem it a favour to learn that His Honor has taken the necessary measures for the protection of life and property in that district, and that such arrangements will be made as will secure good order on the frontier, and put a stop to any future disturbance or inroad into our territories by these savage tribes.

No. 141, dated 22nd January 1869.

From—MESSRS. BALMER LAWRIE & CO., *Agents, British Indian Tea Company, Limited,*

To—*The Officiating Secretary, Landholders' and Commercial Association.*

We enclose copy of a letter we have received from one of the Company's Managers in Cachar, relative to the raid recently made on some of the gardens in the Province by the hill tribe of Luckees.

The letter in question speaks for itself, but we should be glad to know whether the Association has addressed the Bengal Government upon the necessity of sending up a sufficient body of troops to protect these gardens, which, being near the frontier, are the more likely to be attacked should another raid take place.

Dated Dwarbund, 14th January 1869.

From—A. ODLING, ESQ., *Manager, British Indian Tea Company, Limited, (demi-official),*

To—MESSRS. BALMER LAWRIE & CO., *Agents, British Indian Tea Company, Limited, Calcutta.*

Early on Sunday morning, the 10th instant, at about half past six o'clock, the Norbund Garden, about one mile and a half from this garden, was attacked by the Luscii, a savage hill tribe, inhabiting the jungles to the south of this garden; the raid was most successful, they managing to collect and carry away all the garden implements—even the zinc lining to the tea bins was torn off and carried away. The bungalow, tea house, and lines were burnt to the ground, seven coolies were killed; four wounded, and it is believed some were taken prisoners; the Luscii were attacked and driven back to the jungles by the Police, stockaded a short distance off.

My coolies were much alarmed at seeing the Norbund coolies flying through the lines, and also fled in every direction towards the station; as yet I have not been able to bring all the coolies back; last night 68 men were missing, and I have sent men in every direction to hunt them up.

At present I have a guard of eight Police and one Havildar posted in the lines, besides I have been supplied with twelve guns with which my coolies are armed and watch is kept all night.

I am of opinion that the Luscii will come down again after this late success, unless Government takes some steps against them; and if so, this garden would be probably attacked, and I think that you, on behalf of this Company and the other parties interested, namely, the East Indian Tea Company and Messrs. Robert and Charriol, should petition the Lieutenant-Governor to do something in the matter.

I will write you further particulars in a few days.

On the 10th instant, there was a most severe earthquake, but not much damage has been done to this garden.

Dated Cachar, 18th January 1869.

From—PERCIVAL BURY, *Esq. (demi-official)*,

To—MESSRS. BALMER LAWRIE & Co., *Calcutta*.

I beg to inform you that on Friday last, the 5th instant, Monai Khall, the property of Messrs. Jardine, Skinner and Co., was attacked by a tribe of Looshais; a number of coolies killed and wounded, the Manager and Assistant fled for their lives, the guard of sepoys were driven into their stockade. No intelligence has as yet been had of the extent of loss of life or property: it is said every building has been looted and burnt; the Assistant says he saw five killed upon the road as he ran away. The panic this has occasioned here and at Sildoobie is immense. I have in vain endeavoured to keep my coolies together; but finding this impossible, gathered all the women and children together and sent them to Sildoobie. I am now with sixteen men and six guns keeping watch over this property, expecting an attack every moment. As this garden is in the centre of the jungle, nothing less than a guard of twenty-five Police will calm the coolies, and recall them to the garden, as the very first rumour will scatter them like a flock of sheep. It is a very anxious time for me: no work can be carried on, and with this small force, I need scarcely say an attack would be serious. Trusting steps may be taken to induce Government to come to my relief.

No. 604, dated the 28th January 1869.

From—A. MACKENZIE, ESQ., *Offg. Junior Secy. to the Govt. of Bengal*,

To—*The Landholders' and Commercial Association*.

I am directed to acknowledge the receipt of your Officiating Secretary's letter, dated the 26th instant, on the subject of the late outrages committed on the Cachar frontier by some of the neighbouring hill tribes; and in reply, I am to state that the Lieutenant-Governor has ordered reinforcement of troops and police to the District of Cachar, and that the local officers have been doing and will do everything that the circumstances permit, with a view of punishing the offenders and protecting our frontier from further outrages.

2. It must, however, be borne in mind that the Looshai Kookies, which is supposed to have been the tribe concerned in these raids, live a long way from Cachar in a country covered with dense jungle, and hitherto quite unexplored, and that, therefore, there must be serious difficulty in reaching them even when it is ascertained, which is not yet the case, who was the precise Chief whose tribe have offended and the part of the country in which he is likely to be found.

Dated Calcutta, 28th January 1869.

From—A. WILSON, ESQ., *Offg. Secy., Landholders' and Comml. Assocn. (demi-official)*,

To—MESSRS. BALMER LAWRIE & Co.

I have to acknowledge receipt of your favor of the 22nd instant, with its enclosures, and have the pleasure to send you herewith copy of a letter received from the Junior Secretary to the Government of Bengal in reply to mine of the

26th instant, forwarding to His Honor the Lieutenant-Governor the correspondence you sent me in connection with the late raid into Cachar by some of the neighbouring hill tribes, which will, I hope, be considered satisfactory.

I return you herewith Mr. Bury's original letter, dated 18th instant.

Dated Calcutta, 5th November 1869.

From—A. WILSON, ESQ., *Offg. Secretary, Landholders' and Commercial Association,*
To—*The Secretary to the Government of Bengal.*

I am directed by the Committee to bring to the notice of His Honor the Lieutenant-Governor the serious apprehensions entertained by some of the Managers of ten gardens, situated on or near the frontier of Cachar, of their being again subjected to another raid by the Looshais and other wild tribes during the approaching cold season, and to beg that His Honor will be pleased to favour them with some information as to the measures Government propose to adopt, to prevent, if possible, a recurrence of the outrages of last year, and protect the lives and property of the Managers and the coolies stationed at these outlying gardens.

The following extract of a letter from Mr. T. Burland, the Manager of the Dedur Kosh Tea Garden in Cachar, has been forwarded for the information of the Committee :—

"Nothing has been done to protect the frontier except adding a few policemen to each of the old posts. Dedur Kosh, Bowalea, and Benacandy, are totally unprotected, as the Police guard at Monai Khall and Dhubeedhur do not in any way cover them. The Looshais can get at any of these three gardens without going near Monai Khall or Dhubeedhur. Of course, every garden cannot have a guard, but I think we ought, as it was considered requisite last year, to place two guards of Native Infantry on this and the adjoining gardens; and the danger is more imminent this cold weather, for the Looshais must have gained confidence after the failure of the expedition last year. I very much fear we shall have very serious trouble this season."

The alarm felt by the Manager of the Dedur Kosh garden is shared in fully by the Managers of the neighbouring gardens and by their coolies, and the Committee would strongly urge that such steps be immediately taken by Government as would effectually protect the frontier from any further raids by these wild savages, as well as restore confidence throughout the Province that life and property are secure.

No. 5972, dated Fort William, 11th November 1869.

From—A. MACKENZIE, ESQ., *Officiating Junior Secretary to the Govt. of Bengal,*
To—*The Offg. Secretary, Landholders' and Commercial Association.*

In reply to your letter of the 5th instant, on the subject of the apprehensions entertained by some of the Managers of tea gardens in Cachar of their being subjected to another raid from the Looshais and other wild tribes during the approaching cold season, I am directed to forward herewith, for the information of the Association, a copy of a letter this day addressed to Messrs. Begg, Dunlop & Co. in reply to a communication which had been received from them on the same subject.

No. 5973, dated Fort William, 11th November 1869.

From—*The* HON'BLE A. EDEN, *Secretary to the Government of Bengal,*
To—MESSRS. BEGG, DUNLOP & CO.

In reply to your letter of the 30th ultimo, I am directed to state that the Lieutenant-Governor does not clearly understand the grounds upon which the panic, apparently existing in your tea gardens in Cachar as to an anticipated attack from the Looshais, is based. His Honor does not suppose that your

Manager or his labourers can have any direct communication with the Looshai country, and he should doubt whether they have any more reliable means of ascertaining the intentions of the Looshais or of forming a more trustworthy opinion as to their probable movements than the local officers who, from such information as to the feelings and intentions of the Looshais as they have been able to obtain, do not see any ground for sharing the Manager's apprehensions. Indeed, the Deputy Commissioner of Cachar is hoping to hold a friendly meeting shortly with some of the Looshai Chiefs. If anything is likely to bring down an attack of Looshais, or of mischievous persons not belonging to that tribe, it is, in the opinion of the Lieutenant-Governor, the panic of those who might be expected to set an example of courage and self-reliance to the people under them. He would urge on your consideration that it seems very desirable on public grounds to warn those in your employ of the mischief which they may do by spreading apprehension, founded on the merest surmise amongst the natives. The Deputy Commissioner of Cachar will no doubt supply a guard of armed Police at the cost of the gardens on application, and you may rest assured that every reasonable precaution which suggests itself to Government or its officers, as calculated to preserve the peace of the frontier, is being carried out.

2. The Lieutenant-Governor would much like to have an opportunity of perusing the evidence, which formed the 5th paragraph of your letter, you seem to have collected as showing "that danger is imminent," as this view is not in accordance with the reports submitted by the local officers.

3. The attention of the Government of India will be again requested to the supply of muskets for the use of your gardens.

No. 6163, dated Fort William, 25th November 1869.

From—A. MACKENZIE, ESQ., *Offg. Junior Secy. to the Govt. of Bengal,*

To—*The Offg. Secy. to the Landholders' and Commercial Association.*

In continuation of previous correspondence, I am directed to forward, for the information of the Association, a copy of the papers, noted marginally, relative to the steps taken for the defence of the southern frontier of Cachar.

Letter from Commissioner of Dacca, No. 335 of 16th November 1869, with enclosure.

No. 335, dated Dacca, 16th November 1869.

From—F. B. SIMSON, ESQ., *Commissioner of the Dacca Division,*

To—*The Secretary to the Government of Bengal.*

I have the honor to forward herewith a copy of letter, No. 761 of the 11th instant, from the Deputy Commissioner of Cachar, and its enclosures, for any orders His Honor the Lieutenant-Governor may desire to pass.

2. I consider it very possible that the proposed interview may have been postponed by the hill tribes till they heard of Mr. Edgar's return to Cachar, and that the same reason may account for similar delay with reference to Munnipoor.

3. As long as such negociations are on foot, and for some time, at all events, with reference to last year's occurrences, I do not anticipate any hostile movement from the south-east against Cachar, and I shall only be too glad to know that Sookpilall joins with Vunpilall's tribe in desire for amicable relations. This would ensure peace for the whole Cachar and Sylhet frontier. But as all this is conjectural, Mr. Edgar has done the only proper thing in strengthening the outlying points as far as his resources will admit.

4. I think no guard of ours need be stationed at Tipai Mookh.

5. I regret to add that Mr Edgar's health has been very indifferent since his return from leave.

6. Reinforcements of Police from Assam and Rajshahye have been ordered to Sylhet. Report as to the disposal of these will be made when they

arrive. I am anxiously waiting to see if any Muntrees from the tribes, really empowered to make any conditions, are really going to present themselves to the Deputy Commissioner of Cachar.

No. 761, dated Cachar, 11th November 1869.

From—J. W. EDGAR, ESQ., *Officiating Deputy Commissioner of Cachar,*

To—*The Commissioner of the Dacca Division.*

I have the honor to submit a brief report of the steps which have been taken for the defence of the southern frontier of this district and of what I propose to do during the ensuing cold weather.

2. Police guards have been posted at Kattecherra and Dedarkhosh, in addition to those already stationed at Dulldhur, Monai Khall, Nowarbund, and Jhalna Cherra. The number of guards, therefore, will be one in excess of the number sanctioned by Government in letter No. 3090, dated 3rd May 1869, to bring the out-posts up to their sanctioned strength. I have been obliged to ask Major Stephenson to take the station guards for the present, and it would materially increase our strength if this arrangement were allowed to continue throughout the cold weather, as the additional guard is required for the protection of a very important portion of the frontier. I hope that it may be sanctioned.

3. Soon after my return from leave, Mannoo Sing, one of the Munnipoories, who has been amongst the Looshais of Vunpilall's villages during the rains, came back, stating that the Muntrees of several Chiefs are preparing to come in to see me, but that they are unwilling to start until they hear of my return from leave. Munnias and Puna Sing have gone back to tell them of my return, and they expect to be at Silchar with the Muntrees about the end of this month, in which case I propose to go down with a small escort of about fifty men and have a meeting with as many of the Chiefs as I can induce to come to some point on the hills above the Sonai River.

4. If I find the Chiefs friendly and inclined to trust me, I should like to advance towards the more southern clans, carefully feeling my way as I went along, and always taking with me influential men from the chief villages to my rear. In this way I hope to be able to gain much valuable information about all the clans to the south, and possibly to form relations with their Chiefs, which may have a lasting and beneficial effect. I shall write more fully on this subject in a few days.

5. I do not think that there is any danger at present of an attack on our villages and gardens to the east, and it is very improbable that Sookpilall will do anything against Cachar; indeed, my messengers all say that his Muntrees will accompany those of the eastern Chiefs when the latter come to Silchar.

I have received a telegram from the Commissioner of Chittagong to the effect that the Syloo Looshais were preparing for a raid; even should they be, it is not likely that they will come in this direction.

6. I have also received from the Political Agent at Munnipoor a letter,* of which I append a copy. I cannot support the Raja's proposal that we should post a guard at Teepai Mookh. There is a guard at present at Moniadhur, a garden on the barrack several miles below Teepai Mookh, and this guard affords more protection to the exposed gardens on the barrack than any one higher up could do. Besides, as you know, I strongly object to posting weak guards at distant points in the jungles without roads to them or villages near. Such a guard might be cut up to a man without our knowing anything of it for days or even weeks. Now, Teepai Mookh is exactly such a spot; the only way of getting to it is by water. I do not suppose that a dozen boats go up to it in the course of a year, and there is not a human habitation within several miles of it.

* No. 106, dated 20th October 1869.

7. With reference to the Political Agent's remark about the non-appearance of the Muntrees expected at Munnipoor, I may mention that Puna and Manonoo Sing say that they heard while at Vunpilall's village that Muntrees from the village of Poiboy and Vonolal were to go into Munnipoor at the same time that the Muntrees from Impanee, Devuti, and Sookpilall were to come in here, and that when the former heard that the latter would not start for Silchar until after my return from leave, they too said that they would put off their start for Munnipoor until my return.

It is not impossible that there may be some truth in this story, and it shows where our greatest difficulty lies. The Looshais, feeling that they deserve punishment from Munnipoor as well as from us, put little faith in our promises of forgiveness, and imagine a snare in every advance we make to them. If I can get over this difficulty, and make them believe that our professions of friendliness are honestly meant, there will not be much trouble in dealing with them afterwards.

No. 106, dated Munnipoor, 20th October 1869.

From—Dr. R. Brown, *Political Agent, Munnipoor,*

To—*The Deputy Commissioner of Cachar.*

I have the honor to inform you that I had an interview yesterday with the Raja and discussed with him the probability of renewed disturbances on the part of the Looshais.

2. At present absolutely nothing is known regarding them, but I expect information very shortly. This much is certain that the deputation that came into Munnipoor about 2½ months ago with a promise of restoring the guns, &c., taken from Munnipoories, and who said they would return with them in a month and a half from that time, have not done so.

3. In the course of arranging for the defence of the hill country of Munnipoor, the Raja proposes establishing a strong post at a place about two days south of the Government road called Tankanlong. This post, he says, will command three of the most frequented paths leading from the Looshai country to Munnipoor territory. The Raja also stated, in addition, that a force stationed at or near Tepai Mookh would effectually close all the roads leading to Munnipoor and the exposed gardens on the barrack, leaving only the route by the Sonai River open, and asked me to communicate with you on the subject of your placing a guard at that point.

4. This I now do at his request, not giving any opinion in the matter myself, as you are better able to judge of the advisability of placing troops or Police at the place mentioned than I am.

Dated Calcutta, 4th December 1869.

From—A. Wilson, Esq., *Offg. Secy., Landholders' and Commercial Association,*

To—*The Secretary to the Government of Bengal.*

I am directed by the Committee to acknowledge receipt of the Officiating Junior Secretary's letters Nos. 5972 and 6163, dated 11th and 25th ultimo, with enclosed correspondence in connection with the apprehended raid by the Looshai tribes on the Cachar District, and to thank His Honor the Lieutenant-Governor for the information he has placed at their disposal regarding the steps taken by Government for the protection of the Province, which they think satisfactory.

The Committee have every confidence that the Deputy Commissioner, Mr. Edgar, will do all he can to strengthen the frontier posts with the resources placed at his disposal, and they are in hopes that the proposed interview with the different Native Chiefs may result in his being able to form such relations

with them as may have a lasting and beneficial effect throughout that Province and the adjoining districts.

The Committee, however, desire me respectfully to point out to His Honor that the letter of the Secretary to the Bengal Government, No. 5973 of 11th November, addressed to Messrs. Begg, Dunlop & Co., a copy of which was sent as a reply to the Association's letter of the 5th November, referred to a communication from these gentlemen, dated 30th October, the nature and contents of which were unknown to the Committee; and they do not therefore quite understand his Honor's remarks as to the bad effects which were likely to be produced by the panic felt by those who might have been expected to have set an example of courage and reliance to the people under them. The Committee would respectfully submit that the information obtained by the Deputy Commissioner, as detailed in his letter No. 761 of the 11th November, and addressed to the Commissioner of the Dacca Division, in a manner confirms the information placed at the disposal of the Committee, and justifies the apprehensions entertained by the Managers of tea gardens situated on the Cachar frontier, that the Looshai tribes were preparing for another raid, supposed to be towards the Chittagong District, although in Mr. Edgar's opinion not likely to extend to Cachar.

The Committee respectfully beg to point out to His Honor that these rumours of an expected outbreak by the frontier tribes appear to have been pretty generally known throughout the Province of Cachar, and they are humbly of opinion that there was sufficient cause for very considerable alarm to be felt by those Managers of tea gardens situated near the frontier, especially for the safety of their coolies who had already suffered from the effects of a visit from these wild tribes last year. At the same time the Committee can see nothing in the acts of the planters to which the term *panic* can be with justice applied; nor have they reason to suppose that the Managers of tea gardens have in any way communicated to their native labourers the fears that they quite justly entertained, and in consequence of which their representations to their employers and Agents in Calcutta were made.

Dated Calcutta, 16th February 1871.

Endorsed by Private Secretary to Viceroy.

Transferred for disposal to the Secretary to the Government of India in the Foreign Department.

No. 429 P., dated Fort William, 1st March 1871.

From—C. U. AITCHISON, ESQ., *Secretary to the Government of India*, FOREIGN DEPT.,

To—*The Secretary to the Landholders' and Commercial Association of British India.*

I have received and laid before the Viceroy and Governor General in Council the memorial, dated the 15th instant, received through you from the Landholders' and Commercial Association, on the subject of the recent raids in Cachar.

2. The occurrence of these raids, resulting in a deplorable loss of life and some destruction of property, has caused His Excellency in Council the deepest regret.

3. For the last two years, the difficult question of the defence of the Eastern Frontier from Cachar to Arracan has been a subject of special and anxious consideration on the part of the Government of India in communication with His Excellency the Commander-in-Chief, the Government of Bengal, and the Chief Commissioner of British Burmah. The tribes occupying the country between our settled districts and Burmah are split into many minute sections owning no common authority. The country they inhabit is in some places absolutely unexplored, and for the most part very imperfectly known. Those parts of it that have been visited by Europeans have been found to con-

sist of hills of varying altitude, covered with almost impervious jungle, traversed only by paths used principally by wild elephants, and as the war tracks of the tribes. The expeditions which have on several occasions been sent to punish the tribes for marauding in our territories have not added much to the available information either regarding the country or its people. It has been the object of His Excellency in Council, in communication with the Government of Bengal, by the deputation from time to time of intelligent Officers both from the side of Cachar and of Chittagong, to acquire full information regarding the country and its inhabitants, the wants of the tribes, and the causes and objects of their raids. As yet his efforts have only been attended with partial success; and for all practical purposes the country can only be described as a dense and unexplored jungle, deadly to European life for a great part of the year.

4. The defence of districts bordering for several hundreds of miles on a country of this kind is an undertaking of no ordinary difficulty. Neither can a state of insecurity which has existed for ages be remedied in a day. Those who settle there must not be unprepared to face to some extent the dangers usually incident to pioneers in all parts of the world. His Excellency in Council is convinced that it is mainly by the co-operation of those gentlemen who hold lands and have commercial interests in the disturbed districts that any measures taken by Government can succeed. His Excellency in Council is disposed to believe that in some cases tea gardens have been pushed further into the jungles than was prudent, and have been established in exposed situations beyond what would have formed the most eligible line of defence. But be that as it may, His Excellency in Council is of opinion that the defence of an extensive and scarcely defined frontier extending into unexplored territories is a responsibility which the Government cannot accept, and that the first step towards the permanent defence of the border and the protection of our partially settled districts from attacks, such as those which have recently occurred in Cachar, is to define clearly the limit within which the Government is prepared to establish, maintain, and enforce its authority, and beyond which it will not at present undertake the responsibilities of administration and protection.

5. Such a line it has been the object of His Excellency in Council to lay down. Its definition in no way affects the question of the Imperial Frontier Boundary, the accurate delineation of which has not yet been attempted. I am to send, for the information of the Association which you represent, the enclosed papers,* being selections of the most important portions of the correspondence with the Bengal Government and the Chief Commissioner of British Burmah on this subject. This correspondence will speak for itself, and will show that, while there may be some difference of opinion on some minor points of policy, both the Government of Bengal and the Government of India have given their most earnest and prolonged attention to this question, and are fully prepared to carry out energetically such practical measures for the security of the border as may be considered suitable.

From	Bengal Government,	No. 4983½,	dated	17th August 1869.	
To	Ditto,	„ 1338,	„	18th September 1869.	
From	Ditto,	„ 6569,	„	17th December	„
To	Ditto,	„ 315P,	„	17th February 1870.	
From	Ditto,	„ 1236,	„	10th March	„
To	Ditto,	„ 542P,	„	24th „	„
From	Ditto,	„ 2512,	„	24th May	„
To	Ditto,	„ 1126P,	„	30th June	„
From	Ditto,	„ 4449,	„	28th September	„
„	Ditto,	„ 4709,	„	20th October	„
„	Ditto,	„ 5089,	„	18th November	„
To	Ditto,	„ 2043P,	„	28th „	„
„	Ditto,	„ 2166P,	„	12th December	„
„	Military Department,	„ 2165P,	„	12th „	„

From Chief Commissioner, British Burmah, No. 11-8, dated 27th June 1870.
To Chief Commissioner, British Burmah, No. 1562P, dated 2nd September 1870.
From Chief Commissioner, British Burmah, No. 74-2P, dated 22nd July 1870.
To Chief Commissioner, British Burmah, No. 1565P, dated 2nd September 1870.

6. As already observed, the first and essential step is to define the limits beyond which direct administration is not to be attempted. Such a line

has been suggested in Arracan, and measures for its definition will be speedily undertaken. It will be continued through Chittagong in front of the present out-posts. In Cachar, a line has been generally indicated from the borders of Munnipoor to Hill Tipperah, including all the present tea gardens. It was one of the chief objects of Mr. Edgar's present visit to the Looshai country to determine the boundary line definitely. As soon as this is finally settled, it is the intention of His Excellency in Council to open up such cleared tracks as may be necessary for defence. At suitable intervals posts will be established and held by a sufficient force. The boundary between the posts will be constantly patrolled. An additional expenditure of Rs. 37,000 a year has been sanctioned for the frontier guard of Chittagong, and His Excellency in Council is only awaiting the views of His Excellency the Commander-in-Chief, after his visit to Assam, before finally deciding on similar measures for Cachar. By this means His Excellency in Council is not without hope that the recurrence of raids will be prevented; or, if they take place, that the force in charge of the out-posts will be enabled to inflict on the offenders summary and severe chastisement.

7. His Excellency in Council looks to permanent results more from a policy of watchful and vigorous defence than from retaliatory expeditions. The experiences of former expeditions on the north-east frontier of Bengal, as in other parts of the Imperial frontier, have led His Excellency in Council to doubt whether such retaliatory warfare does much permanently to remove the real causes of disorder, although it may produce temporary quiet. Circumstances may occur to render expeditions of the kind indispensable for the punishment of those who commit wanton outrages on the lives and property of our fellow subjects, to vindicate our honor, and deter from future violence. But such expeditions into a barbarous, difficult, unhealthy, and unknown country are always to be deprecated, and seldom produce any lasting effect if they are unaccompanied by measures of a more humane and politic character.

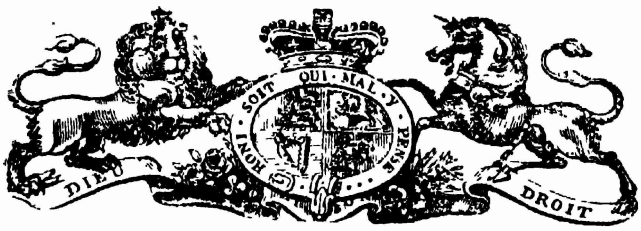
8. In addition, therefore, to guarding the boundary in the manner above described, His Excellency in Council considers it essential that the District Officers on the frontier should endeavour by all legitimate means to win the confidence of the tribes living beyond our line of defence, and establish a salutary personal influence over them. For this purpose, His Excellency in Council has directed that all District Officers on the frontier shall encourage frequent and friendly intercourse with the Chiefs and tribes, visit them occasionally, induce them to enter our service and resort to our markets, endeavour in a friendly way to settle any differences or disputes with our subjects, and adopt all means calculated to establish a permanent personal influence among them. So far as this policy has yet been tried, Government has no reason to doubt its ultimate success.

9. The measures, then, which His Excellency in Council has commenced to carry out for the defence of the frontier are briefly these: to determine clearly the line up to which Government will enforce its direct authority; to establish friendly relations and influence among the tribes beyond; so to strengthen the defences by the establishment of Military or Police posts and by patrolling the boundary, that the tribes shall be deterred from attempting outrages within the restricted limits, but if violence is attempted, that severe and summary punishment shall be secured. It would be unreasonable, however, to expect on such a frontier the same security and protection as in places where law and order have been long established. It behoves those, therefore, who settle in exposed parts to be ever ready to defend themselves, and to co-operate with the authorities in warding off sudden and unforeseen attacks, which, as in the recent instance, neither the local Officers nor the residents may anticipate, nor the guards be able entirely to prevent. His Excellency in Council acknowledges with pride and satisfaction the gallant behaviour of the Tea-planters and Managers of the gardens which were attacked,

and deeply regrets that, notwithstanding the determined resistance made by them and by the Police in defence of the stockades, the marauders should have succeeded in doing any damage. There are now nearly two thousand men of the Police and regular troops assembled in the Districts of Cachar. The Governor General in Council has no doubt that the measures adopted will have the effect of restoring confidence to all British subjects, both European and Native. His Excellency in Council is deeply interested in the success of British enterprize in the Districts of Sylhet and Cachar, and the memorialists may be assured that the Government will do all that is possible or reasonable to encourage its development and ensure its safety.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

No. 11 of 1871.



The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 18, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 26th January 1871.

No. 478.—The Governor General in Council is pleased to direct the publication of the following advertisement in substitution of the one published under Notification No. 145, dated the 11th January 1870 :—

ADVERTISEMENT.

1. The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rhea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem, and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2. The demand for the fibre is now large, and, no doubt, might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3. The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost—all processes of manufacture and allowance for wear and tear included—of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of the plant to the place of manufacture to the completion of the manufacture of fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or

near the plantations, as the refuse is very useful as manure for continued cultivation.

4. To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5. Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6. Owing to the delay that has taken place in maturing the preliminary arrangements, the Government of India has decided that the competition will not be held until the 1st April 1872, thus affording a much longer time than was originally intended for the preparation of machines and their transport to the locality appointed for the competition. The Government Rhea Plantation at Saharunpore, in the North-Western Provinces, has been fixed as the place where the public competition will be held, and the Government of India will provide one or more small steam-engines to work the machines during the public competition.

7. All machinery, &c., intended for trial must be brought by the competitors at their own charge to the Saharunpore Rhea Plantation, and kept ready before the 1st April 1872, to be there worked under their own supervision, or under that of their representatives, for a sufficient length of time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8. Arrangements have now been completed for the supply of dried Rhea stems to intending competitors, both in this country and in Europe, to enable them to form a correct idea of the nature of the plant which their machinery will be required to deal with. Persons in Europe desirous to obtain small supplies of dried Rhea stems for the above purpose, should apply to the Secretary of State for India. Intending competitors in this country, desirous of obtaining supplies of the article, must submit applications to the Secretary to the Government of India in the Home Department, in the Form A hereto annexed, prior to the 1st of March 1871; and those who are desirous of testing their machinery on the fresh Rhea at the Government Rhea Plantation at Saharunpore during the year 1871, must submit their applications to the same authority, in the Form B hereto annexed, prior to the 1st April 1871. The former will have to pay the expenses that may be incurred in packing and despatching the stems. The latter will have to provide all labor and motive power necessary for, and to pay all expenses connected with, their experiments; the fibre turned out by their machines during such experiments to become the property of Government.

9. In order to enable the Government to arrange for the provision of a sufficient stock of fresh Rhea stems for the purposes of the formal competition in April 1872, it is necessary to ascertain beforehand the number of machines that are likely to take part in it; and intending competitors are therefore requested to submit, prior to the 1st May 1871, and in the Form C also hereto annexed, notices of intention to compete.

Form A.

APPLICATION FOR DRIED STEMS OF THE RHEA.

To the Secretary to the Government of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Quantity of dried stems applied for.	Locality to which it is desired that the stems be transmitted.	Name of nearest Railway Station to locality entered in preceding column.

On hearing from the Superintendent of the Government Rhea Plantation, Saharunpore, the amount of the expenses to be incurred in packing and despatching the quantity of stems above applied for, or such lesser quantity as may be allotted to me, as also the cost of carriage of such quantity to (*here insert the locality to which it is desired that the stems be forwarded*),

or to the nearest Railway Station, I promise to remit the total amount so required to the said Officer, and I acknowledge that the packing and transmission of such stems will be entirely at my risk.

(*Name in full*).

(*Date*)

(*Place*)

Form B.

APPLICATION FOR PERMISSION TO MAKE PRELIMINARY EXPERIMENTS FOR TESTING MACHINERY AT THE GOVERNMENT RHEA PLANTATION, SAHARUNPORE.

To the Secretary to the Government of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Brief description of machinery proposed to be tested.	Date on which applicant, if permitted, proposes to commence testing his machinery.	Approximate amount of green stem which applicant expects will be necessary for testing the machinery.

I acknowledge that, if permission be granted to me to test the above-described machinery at the Government Plantation, such permission will be subject to the following conditions :—

1*st*.—I am to provide all labor and motive power necessary for, and to pay all expenses connected with, testing my machinery.

2*nd*.—I am bound to conform to such rules in regard to time and place of conducting my experiments, hours of working, and the like, as the Superintendent of the Plantation may lay down for my guidance.

3*rd*.—I shall receive only such quantities of green stem, and at such time or times as, with reference to the other claims upon him, the Superintendent may find convenient to allot me.

4*th*.—All fibre, &c., turned out by my machines during these experiments, with stems furnished by Government, will be the property of Government.

(*Name in full*).

(*Date*)

(*Place*)

Form C.

NOTICE OF MACHINERY INTENDED TO COMPETE FOR THE GOVERNMENT RHEA MACHINERY PRIZES AT THE TRIALS TO BE HELD AT SAHARUNPORE IN APRIL 1872 AND SUBSEQUENT MONTHS.

PARTIES INTENDING TO COMPETE.			Number of different kinds of machines which competitor desires to take part in the trials.	Brief description of each kind of machine.	Motive power required to work the machine.	Date by which the machines will be ready at Saharunpore for trial.
Name in full.	Profession or occupation.	Residence in full.				

In proposing to enter the above-noted machinery for the Saharunpore competitive trials, I do so under the full understanding that—

1*st*.—I shall be bound to conform to all rules and regulations in regard to all matters in any way connected with these trials that may be laid down by Government, or by the judges appointed by Government to preside over these, and that failing to do so, I shall forfeit all claim to any prize, reward, or recompense from Government, and entirely disqualify my machinery for the competition.

2*nd*.—All fibre, &c., turned out by my machinery during the trials, with stems furnished by Government, will be the property of Government.

(*Name in full*).

(*Date*)

(*Place*)

ALLAN HUME,

Offg. Secy. to the Govt. of India.

The 17th March 1871.

No. 1482.—The services of Lieutenant Colonel B. Ford, Madras Staff Corps, are replaced at the disposal of the Military Department with effect from the 15th February 1870, the date of Lieutenant Colonel Ford's return to India.

ECCLESIASTICAL.

The 15th March 1871.

No. 101.—The Reverend W. D. Cowley, M.A., Chaplain of Morar, has obtained three months' privilege leave of absence, with effect from the 18th proximo, or the subsequent date on which he may avail himself of it.

E. C. BAYLEY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

MILITARY.

Fort William, the 17th March 1871.

No. 55*M.*—*Appointments.*—The Viceroy and Governor General in Council is pleased to confirm the following Station Order issued by the Officer Commanding at Deolee on the 20th December 1870:—

Lieutenant J. P. D. Vanrenen, of the 14th Bengal Lancers, is appointed Station Staff Officer at Deolee in the room of Lieutenant C. E. Wheeler, proceeding to join the Erinpoorah Irregular Force.

No. 57*M.*—Lieutenant E. B. Nixon, Wing Subaltern of the Meywar Bheel Corps and Officiating Adjutant of the Deolee Irregular Force, to officiate as Adjutant of the Meywar Bheel Corps, *vice* Captain Young, or until further orders.

Ensign O'Moore Creagh (Probationer for the Bombay Staff Corps and Officiating Wing Subaltern of the Meywar Bheel Corps, to officiate as Adjutant of the Deolee Irregular Force, *vice* Lieutenant Nixon, or until further orders.

POLITICAL.

The 17th March 1871.

No. 530*P.*—Mr. J. O. Hay resumed charge of the Consulate of Denmark at the Port of Akyab on the 26th December 1870.

No. 532*P.*—Mr. J. O. Hay resumed charge of the Consulate of the Netherlands at the Port of Akyab on the 26th December 1870.

No. 534*P.*—Mr. J. O. Hay resumed charge of the Consulate of Sweden and Norway at the Port of Akyab on the 26th December 1870.

No. 536*P.*—His Excellency the Viceroy and Governor General in Council has been pleased to confer upon Baboo Jotendro Mohun Tagore, of Calcutta, the title of "Raja Bahadoor" as a personal distinction.

No. 538*P.*—On the afternoon of the 6th December 1870, Captain P. W. Powlett made over, and Lieutenant C. W. Burton received, charge of the office of Assistant to the Governor General's Agent in Rajpootana for the purpose of superintending the Suppression of Dacoitee on the triple boundary of Bikaneer, Marwar, and Jeypore.

On the same date Lieutenant C. W. Burton made over, and Captain C. A. Baylay received, charge of the office of Assistant General Superintendent of Operations for the Suppression of Thuggee and Dacoitee in Lower Rajpootana.

On the same date Captain C. A. Balay made over, and Major W. Carnell received, charge of the office of Political Superintendent of Serohi.

No. 541 *P.*—READ again the papers specified below :—

Notification	in the	Military	Department,	dated	25th June	1864,	No.	530.
"	"	"	"	"	27th "	"	"	731.
"	"	Home	"	"	5th October	"	"	3101.
Extract	"	Foreign	"	"	5th December	"	"	1484.
Notification	"	Military	"	"	20th September	1867	"	908.

Secretary to Government, Punjab.
Chief Commissioner of Oudh.
Officiating Chief Commissioner, Central Provinces.
Chief Commissioner, British Burmah.
Officiating Chief Commissioner, Mysore.
Resident, Hyderabad.
Agent to the Governor General, Rajpootana
Officiating Agent to the Govr. Genl., Central India.

Read also Circular No. 566P, dated 28th March 1870, to the Administrations and Officers noted in the margin, forwarding, for opinion, a draft of proposed rules for the examination of Probationers for the Staff Corps in the Administrations and Services under the control of the Foreign Office.

Read the under-mentioned replies of the Administrations and Officers abovementioned :—

Punjab	No.	140-905,	dated	5th May	1870.
Oudh	"	1531	"	4th April	"
Central Provinces	"	888-89	"	4th "	"
British Burmah	"	45-3P	"	2nd September	"
Mysore and Coorg	"	190-12P	"	13th April	"
Hyderabad	"	16	"	23rd May	"
Rajpootana	"	153P	"	30th April	"
Central India	"	161P-87	"	25th "	"

OBSERVATIONS.—The Governor General in Council observes that the draft rules have substantially been accepted by all the Officers and Heads of Administrations consulted. Certain slight alterations have been suggested, most of which have been approved by the Governor General in Council, and are embodied in the rules herewith issued.

2. Objections, however, have been in some quarters brought forward to some of the text books now in use, *viz.*, to *Maine's Ancient Law* and *Austin's "Province of Jurisprudence Determined"* and *J. S. Mill's Political Economy*, as being too advanced and abstruse for such examinations as are contemplated in these rules. The Governor General in Council, considering that there is much weight in these objections, has determined, as far as the examinations conducted under the authority of this Office are concerned, to substitute for the above the following text books :—

Bentham's Theory of Legislation, published by Messrs. Trübner, London, 1864.

Fawcett's Manual of Political Economy.

Secretary to the Punjab Government.
Chief Commissioner, Oudh.
" " Central Provinces.
" " British Burmah.
" " Mysore.
Resident, Hyderabad.
Agent to the Governor General, Rajpootana.
" " " " Central India.

ORDERED, therefore, that the rules, as now approved, be, with this Resolution, published in the *Gazette of India*, and that copies be sent to the Administrations and Officers mentioned in the margin, and to the Home Department and Military Department.

Rules for the examination of Probationers for the Staff Corps in the Administrations and Branches of the Service under the control of the Foreign Office.

Under the terms of paragraph 5 of Notification in the Home Department, No. 3101, dated 5th October 1864, marginally quoted, the following instructions are issued for the conduct of examinations, without passing which, under paragraph 3 of the above Notification, a Probationer cannot be permanently appointed to the Staff Corps :—

"Subject to such general directions as shall from time to time be given by the Government of India, the examinations will be conducted by a Committee acting under the orders of the Lieutenant Governor, or Chief Commissioner, or Political Agent, or Resident, as the case may be."

This Department is concerned with two classes of such Probationers :—

Punjab.
Oudh.
Central Provinces.
British Burmah.
Hyderabad Assigned Districts.
Mysore.

I.—Those employed in the Civil Administration of the provinces noted on the margin.

II.—Those employed in the Political Department.

1. The subjects and books for the examination of the first of the above classes will, from the 1st of November next, be as follows :—

Indian History—The last Edition of *Marshman's History.*

Political Economy—*Fawcett's Manual.*

Jurisprudence—Bentham's *Theory of Legislation* [Trübner, London, 1864.]

2. Half-yearly examinations in the above subjects will, as laid down in paragraph 4 of Notification in Home Department No. 3101, dated 5th October 1864, be held in April and October of each year.

3. The Head* of the Administration will, not less than a month in advance, fix the exact date on which, and the place where, the examinations will be held; will publish the same in the local Gazette, if there be one; and send notice to all Officers liable to examination.

* Lieutenant Governor, Chief Commissioner, Resident, or Agent to the Governor General.

4. Not less than a fortnight before the date fixed for examination, the Head of the Administration will appoint a Committee for the conduct of the examination, to consist of not less than two Officers.

5. Such Committee will frame papers of questions [to be not less than 8 or more than 12] on each of the books above mentioned.

6. The candidates will be allowed three hours to answer each set of questions.

7. To each question a number of marks will be allotted, to amount to about 100 in the aggregate. To pass the examination in each particular subject, it will be necessary that the candidate obtain 60 per cent. of such aggregate maximum number of marks.

8. When the examination is concluded, the Committee will submit to the Head of the Administration—

(1). The questions and answers.

(2). A Schedule of the marks attained by each of the candidates in the following form:—

Name of Candidate.	BOOKS.									Remarks containing the Committee's opinion as to whether the candidate has or has not passed.
	Marshman.			Fawcett.			Bentham.			
	Question.	Number of marks		Question.	Number of marks		Question.	Number of marks		
		Attainable.	Obtained.		Attainable.	Obtained.		Attainable.	Obtained.	
	I.			I.			I.			
	II.			II.			II.			
	III.			III.			III.			
	IV.			IV.			IV.			
	V.			V.			V.			
	&c.			&c.			&c.			
Total ...										

9. The Head of the Administration will consider the recommendation of the Committee, will decide whether the several candidates have or have not passed the required tests, and will report his decision to the Foreign Secretary within one month from date of examination. If, in his opinion, any Officer has passed "with credit" or "with great credit," he will state this in the report.

10. He will at the same time furnish a Statement of all Officers liable to examination in the following form:—

Name of Candidate	Date of appointment as Probationer in Civil Department of Staff Corps.	Number of half-yearly examinations since appointment as Probationer.	Remarks showing whether candidate has passed, and if not, whether, under Rule IV of Notification No. 3101, dated 5th October 1864, he has any further period of grace.

11. As prescribed in paragraph 7 of Notification No. 3101, dated 5th October 1864, in Home Department, "every Officer in civil employment will, in addition to the above examination, and notwithstanding his appointment to the Staff Corps, be required to undergo the local and departmental examinations prescribed for Covenanted Civil Servants in the province in which he is serving."

Paragraph 8, Notification in Home Department No. 3101, dated 5th October 1864, and paragraph 4, Notification in Foreign Office No. 1484, dated 5th December 1864.

12. For the second of the two classes of Officers above mentioned, the tests are the same as above, and they are in addition required (under the Rules marginally noted) to pass an examination in—

(1). *Wheaton's International Law.*

(2). *Aitchison's Treaties*, more particularly those portions relating to the province in which the Officer is serving.

(3). The Persian language.*

* "Under paragraph 4 of the above Notification, the production of a certificate to show that the candidate has elsewhere passed an examination in Persian will exempt him from examination therein.
In British Burmah the test will be the higher standard in Burmese.

13. For the examination in the first two of the above subjects, Rules 5, 6, and 7, above detailed, will apply.

14. For the examination in the Persian language two papers will be set:—

(1). A passage of Persian to be translated into English.

(2). A passage of English to be translated into Persian.

The candidate will also be required to hold with moderate fluency a conversation in Persian with some proficient in that language, to be appointed by the Committee. He will also be required to read a Persian manuscript with a fair amount of facility

15. To each of the above four tests a maximum of 20 marks will be allotted, and the attainment of not less than 45 marks in the aggregate will entitle the candidate to pass.

16. For the rest, Rules 1 to 4 and 8 to 10 above specified will, *mutatis mutandis*, apply to the examination of this class of Officers.

GENERAL.

The 16th March 1871.

No. 540*G.*—*Leave.*—Captain A. G. Mayne, Commandant of the 1st Regiment of Central India Horse, is granted privilege leave for one month from 1st March 1871, or from the date on which he may avail himself of it.

The 17th March 1871.

No. 548*G.*—The Viceroy and Governor General in Council is pleased to sanction the following promotions and appointments in the British Burmah Commission consequent on the vacancies caused by the operation of Resolution No. 794 of the Government of India, in the Home Department, dated 25th January 1865:—

Moung-dee-poh to be Extra Assistant Commissioner, 3rd Class, 2nd Grade, *vice* Moung-pau-byoo.

Moung-shway-hlaing, Clerk of the Chief Court and Translator to Government, to be Extra Assistant Commissioner, 2nd Class, 1st Grade, *vice* Moung-Kyee.

Moung-yo to be Extra Assistant Commissioner, 3rd Class, 4th Grade, *vice* Phoung-tha-oo.

Mra-tha-doon, Thoogyee of Nga-man-rai Circle, Akyab District, to be Extra Assistant Commissioner, 3rd Class, 5th Grade, *vice* Moung-yo, promoted.

Moung-hmai to be Extra Assistant Commissioner, 3rd Class, 1st Grade, *vice* Moung-louk-gyee.

Moung-shway-bwen to be Extra Assistant Commissioner, 3rd Class, 2nd Grade, *vice* Moung-hmai, who has been promoted.

Moung-phoo to be Extra Assistant Commissioner, 3rd Class, 3rd Grade, *vice* Moung-shway-bwen, who has been promoted.

Moung-shway-gyne to be Extra Assistant Commissioner, 3rd Class, 4th Grade, *vice* Moung-phoo, who has been promoted.

Moung-pho-hau, Thoogyee of Kyouk-khyoung Circle, Rangoon District, to be Extra Assistant Commissioner, 3rd Class, 5th Grade, *vice* Moung-shway-gyne, who has been promoted.

Moung-shway-gyok to be Extra Assistant Commissioner, 3rd Class, 5th Grade, *vice* Moung-trat.

No. 550*G.*—Lieutenant Colonel W. L. Randall, of the Bengal Infantry Establishment, is appointed Agent of the Governor General with the ex-King of Oudh in the room of Colonel C. Herbert.

Colonel G. Verner will continue to officiate in the above appointment during Lieutenant Colonel Randall's absence in Europe on leave.

No. 553*G.*—Major Hastings Fraser, Military Secretary to the Resident at Hyderabad, is allowed thirty days' leave of absence from the afternoon of the 23rd February 1871, preparatory to availing himself of the furlough granted in Madras G. O. No. 30 of 1871.

Captain A. H. E. Campbell, Commanding the Resident's Escort, is appointed to officiate as Military Secretary to the Resident at Hyderabad during Major Fraser's absence on leave, or until further orders.

Captain Campbell assumed charge of his duties on the forenoon of the 24th of February 1871.

No. 560*G.*—Major W. C. Lester, Cantonment Magistrate of Mhow, is granted preparatory leave for thirty days, with effect from the 15th of March 1871.

C. U. AITCHISON,
Secretary to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.

Fort William, the 15th March 1871.

No. 1507.—Mr. G. W. Bagley received charge of the Office of Assistant to the Deputy Accountant General, Central Provinces, from Mr. T. H. Biggs, on the forenoon of the 2nd instant.

The 16th March 1871.

No. 1615.—Mr. T. W. Biss made over charge of the Office of Deputy Accountant General, North-Western Provinces, to Mr. A. Anthony, on the afternoon of the 2nd instant.

The 17th March 1871.

No. 1643.—Mr. C. E. Chapman made over charge of the Office of Accountant General, Bombay, to Mr. J. L. Lushington, and received charge of the Office of Deputy Accountant General from Mr. W. E. Gordon, on the forenoon of the 11th instant.

No. 1646.—Mr. T. H. Biggs, Assistant to the Accountant General, Bombay, is allowed leave on medical certificate to proceed to England for eighteen months.

LEAVE AND ALLOWANCES.

The 15th March 1871.

No. 1496.—The following Financial Despatch from the Secretary of State to the Government of India is published for general information :—

The words "with retrospective effect from 7th August 1869" should be added at the end of the Note under the proviso to Section VII of the Covenanted Civil Service Leave Code.

FINANCIAL. INDIA OFFICE;
No. 41. *London, the 31st January* 1871.

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—I have considered in Council your Financial letter dated 30th November 1870, No. 256, relative to the minimum rate of furlough allowance under the new rules.

2. You are of opinion that "the reduced minimum bears very hardly upon those members of the service who are affected by it," namely, those who are compelled by ill health to take furlough on medical certificate before having served eight years, and you, therefore, request sanction for the restoration of the old minimum rate of furlough pay, *viz.*, 500*l.* per annum.

3. I conclude that you do not intend to lay down in the terms of the 3rd paragraph of Rule VII of the Furlough Rules of 1868, that "no Officer on furlough shall draw" less than 500*l.* per annum, but that the minimum rate of furlough pay should be subject to the same proviso as was the minimum rate of absentee allowance during leave on medical certificate under the Rules of 1864, *viz.*, that "in cases in which the salary shall be less than 500*l.* per annum, the full salary shall be allowed."

4. On this understanding, I sanction the restoration of the minimum rate of furlough pay under the old rules, with retrospective effect as proposed by you.

I have, &c.,

ARGYLL.

The 16th March 1871.

No. 1500.—The Governor General in Council is pleased to direct the substitution of the following Rule for Rule I under Section XI of the Covenanted Civil Service Leave Code :—

Subsidiary leave ceases the day before embarkation, and commences the day after debarkation. It cannot be extended on the ground that the vessel in which an Officer leaves India or returns to it, touches at some other port in India after the first embarkation, or before the final debarkation.

This rule applies generally.

The 17th March 1871.

No. 1607.—The Governor General in Council is pleased to prescribe the following Rule, which will be added, as Rule 3A, to the Constructions and Subsidiary Rules under Section VII of the Covenanted Civil Service Leave Code :—

3A. A period during which an Officer has been out of employ in India otherwise than as a penalty for misconduct, shall also be omitted from the three years.

No. 1608.—*Erratum.*—The following words which immediately precede Section XXI of the Covenanted Civil Service Leave Code should be struck out :—

"*Section XVIII.*—The construction appended is new."

MINT AND CURRENCY.

The 14th March 1871.

No. 1547.—Dr. K. B. Stuart, Surgeon to the Artificers of the Mint and the Officers of the Customs Preventive Service, is allowed leave of absence on private affairs for six months.

The 15th March 1871.

No. 1595.—Surgeon P. F. Bellew, Deputy Assay Master of the Bombay Mint, has been allowed subsidiary leave from the 15th November to the 24th December 1870, in addition to the furlough granted to him in the General Order of the Government of India, in the Military Department, No. 4, dated the 4th January 1871.

The 16th March 1871.

No. 1622.—Statement of the amount of Government Currency Notes in circulation, of the amount of Coin and Bullion Reserve, and Government Securities held by the Department of Issue of Paper Currency :—

DATE.	Circles of Issue.	Balance of Issue Account.	Retired by other Offices of Issue.	Currency Notes in Circulation.	Silver Coin Reserve.	Silver Bullion Reserve	Gold Bullion Reserve.	Reserve in Government Securities.	TOTAL RESERVE.
		Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28th Feb. 1871	Calcutta	3,40,03,850	4,84,440	3,35,21,415	92,74,456*	33,58,488	72,495	1,42,42,231	2,69,47,670
Ditto	Madras	88,56,300	13,78,850	74,77,510	61,31,546	..	.	17,28,404	78,59,950
Ditto ...	Bombay .	4,50,40,340	42,05,400	4,08,40,940	2,69,41,248	20,15,371		1,31,40,861	4,21,09,480
Ditto	Allahabad	68,08,140	13,11,160	54,96 980	56,03,880	...	..	11,03,291	67,07,180
Ditto	Lahore	72,00,420	27,82,810	45,07,610	59,28,773		.	7,00,037	66,28,810
Ditto ...	Calicut ..	13,96,820	3,15,030	10,81,790	11,40,841		...	1,00,059	12,40,900
Ditto	Trichinopoly ...	11,05,840	6 21,390	4,84 250	9,76,771	.	.	1,00,059	10,76,830
Ditto	Vizagapatam	3,98,130	58,620	3,39,510	2,97,171		...	1,00,059	3,97,230
Ditto ...	Nagpore	25,55,760	1,35,050	24,20,710	13,55 448		..	5,47,902	19,03,350
Ditto	Kurrachee	47,45,880	23,31,710	24,14,170	42,05,844		...	5,00,106	47,05,950
Ditto ..	Akola	23,50,520	2,02,360	21,48,160	11,55,720		...		11,55,720
	TOTAL	11,45,59,880	1,38,26,820	10,07,33,070	6,30,14,707	53,73,859	72,495	3,23,72,009	10,07,33,070

* Includes 30 lakhs at Madras

CALCUTTA;
COMMR. OF ISSUE OF PAPER CURRENCY,
The 3rd March 1871.

HUGH SANDEMAN,
Head Commissioner.

The 17th March 1871.

No. 1628.—The following Statement of the Silver received and coined in the Mints of Calcutta, Madras, and Bombay in January 1871 is published for general information :—

	CALCUTTA.			MADRAS.			BOMBAY.		
	BULLION OR COIN RECEIVED DURING THE MONTH, VALUED IN RUPEES.		Coined and examined during the month, valued in Rupees.	BULLION OR COIN RECEIVED DURING THE MONTH, VALUED IN RUPEES.		Coined and examined during the month, valued in Rupees.	BULLION OR COIN RECEIVED DURING THE MONTH, VALUED IN RUPEES.		Coined and examined during the month, valued in Rupees.
	Government.	Merchants.		Government.	Merchants.		Government.	Merchants.	
In Jan. 1871 ...	1,359	15,242	...	...	...	...	2,34,421	3,01,662	...

SEPARATE REVENUE.

(STAMPS.)

The 14th March 1871.

No. 1510.—Read—

Financial Circular No. 1822, dated the 13th July 1870, enquiring of the local Governments and Administrations as to what documents, in their opinion, the denoting of stamps by the Collector or the Superintendent of Stamps, under Section 5, Clause *b* of Act XVIII of 1869, should be confined, there being no restriction as to the class of instruments the stamps on which may be denoted in the mode prescribed in Financial Notifications No. 319, dated the 13th January 1870, and No. 2060, dated 23rd March 1870.

Read the following replies to the above Circular :—

Letter from the Government of Bombay, No. 3730, dated 4th August 1870.
Ditto ditto the Punjab, No. 765, dated 20th August 1870.
Ditto ditto Madras, No. 1532, dated 10th October 1870.
Ditto ditto North-Western Provinces, No. 257A, dated 29th November 1870.
Ditto ditto Bengal, No. 4962, dated 21st December 1870.
Ditto Chief Commissioner of the Central Provinces, No. $\frac{415B}{22A}$, dated 15th August 1870.
Ditto ditto Oudh, No. 5675, dated 22nd November 1870.

RESOLUTION.—In exercise of the power conferred by the General Stamp Act, 1869, Section 5, Clause *(b)*, the Governor General in Council is pleased to prescribe the following rules for the denoting of stamps :—

1. The power of "denoting" the stamp on instruments chargeable under the said Act shall be exercised by the following officers :—

The Collector of Calcutta.
" Superintendent of Stamps, Calcutta.
" " " (or Commissioner of Stamps), North-Western Provinces.
" " " (or Financial Commissioner), Punjab.
" " " Madras.
" " " Bombay.

2. The instruments on which the stamp may be "denoted" are the following :—

Under Schedule I of Act XVIII of 1869.

No. 1. Bill of Exchange payable otherwise than on demand, *when the Bill is drawn within British India.*
" 3. Policy of Insurance.
" 4. Transfer of a Share in a Company or Association, *when the transfer is effected by separate deed.*
" 6. Bottomry Bond.
" 7. Respondentia Bond.
" 8. Customs Bond.

Under Schedule II of Act XVIII of 1869.

" 9. Bill of Lading.
" 10. Dock-warrant.
" 12. Notice of Protest by the Master of a Ship.

No. 13.	Power of Attorney to present for registration.	*When the Power of Attorney has been executed out of British India, or when it is written on a printed form such as those kept by Banks and Commercial Houses for the transaction of the business of their constituents.*
„ 18.	Power of Attorney for the performance of a single act when the value of the matter to be dealt with does not exceed Rs. 500.	
„ 19.	Power of Attorney for the performance of a single act when the value of the matter to be dealt with exceeds Rs. 500.	
„ 32.	Power of Attorney not otherwise provided for by this Schedule.	

„ 14. Affidavit not made for the immediate purpose of being produced in any Court.

„ 21. Instrument evidencing an agreement to secure the repayment, on or before the expiration of three months from the date of such instrument, of a loan made upon the deposit of title-deeds or other valuable security.

„ 22. Charter-party.

„ 23. Notarial Act.

„ 24. Protest of a Bill of Exchange or Promissory Note.

„ 25. Protest of the Master or Owner of a Ship.

„ 33. Articles of Association of a Company.

„ 34. Memorandum of Association of a Company.

„ 35. Appointment in execution of a power, whether of Trustees, or of property, moveable or immoveable, where made by any writing not being a Will.

„ 36. Declaration of any use or Trust of or concerning any property, moveable or immoveable, where made by any writing not being a Will.

„ 40. Petition for leave to file a specification of an invention, or for the extension of the term of the exclusive privilege of making, using, or selling such invention in India.

„ 41. Articles of Clerkship or contract whereby any person shall first become bound to serve as a Clerk in order to his admission as an Attorney in any High Court.

3. Officers empowered to "denote" may at their discretion "denote" the stamp on *any* instrument which is drawn up by Solicitors or in the English form, and in regard to which the use of the impressed Bi-color Stamp would obviously be inconvenient.

4. The method of "denoting" shall be as follows:—

Special adhesive stamps of different colors and patterns for each value are to be applied by the denoting officer to documents brought to be stamped by the public, and the stamps, after being applied, are to be defaced by a stamping machine before documents are returned. As a further precaution against fraud, the denoting officer should, in all cases in which the value of the stamp is Rs. 20 and upwards, append his usual full signature on the document, immediately under the stamp.

5. Officers empowered to denote stamps are reminded that it is no part of their duty, in exercising that power, to determine, for the parties bringing instruments to be stamped, the amount of stamp-duty properly chargeable on such instruments. For such determination a regular application under Section 39 of the Act should be made to a competent officer.

Governments of Bombay, Madras, Bengal, North-Western Provinces, and the Punjab, and Chief Commissioners of Oudh and Central Provinces.

ORDERED, that a copy of this Resolution be sent to the Governments and Administrations noted in the margin, who are requested to communicate with this Government in case they, for particular reasons, desire that the power to denote should be conferred upon any officers other than those mentioned in Rule 1.

Ordered also, that a copy of the Resolution be published in the *Gazette of India* for general information.

R. B. CHAPMAN,

Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 11th March 1871.

No. 239 *of* 1871.—The under-mentioned Officer is permitted to proceed to Europe and Australia on furlough on private affairs :—

Surgeon Arthur Young, of the Medical Department, Deputy Commissioner, Sultanpore, Oudh,—for two years, under the Regulations of 1868, embarking at Bombay.

No. 240 *of* 1871.—The under-mentioned Officer is allowed furlough to New Zealand on medical certificate :—

Assistant Surgeon Edward Alfred Birch, of the Medical Department, in medical charge, 35th (The Mynpoorie) Regiment of Native Infantry,—for two years, under the Regulations of 1868.

No. 241 *of* 1871.—Havildar Behzad is transferred from the 1st Punjab Infantry, Punjab Frontier Force, to the 27th (Punjab) Regiment of Native Infantry, and promoted to the rank of Jemadar, from the 1st January 1871, *vice* Deo, promoted.

The 13th March 1871.

No. 242 *of* 1871.—The under-mentioned Officer is allowed furlough to Europe (medical certificate) :—

Major General Arthur Broome, C.S.I., of the Royal Artillery, Controller General of Military Expenditure,—for two years, under the Regulations of 1868.

No. 243 *of* 1871.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Captain John Howard Broome, of the General List, Infantry, 2nd Squadron Officer, 2nd Punjab Cavalry, Punjab Frontier Force,—for two years, under the Regulations of 1868.

The 14th March 1871.

No. 244 *of* 1871.—The under-mentioned Officer is permitted to proceed to Europe on furlough on urgent private affairs :—

Surgeon Major Henry Mills Cannon, M.B., of the Medical Department,—for six months, under Rule XI of the Regulations of 1868, embarking at Bombay.

No. 245 *of* 1871.—The under-mentioned Officers have reported their return from England :—

Captain F. P. Luard, of the Bengal Staff Corps, 3rd Assistant Agent, Governor General, for Central India for Boundary Settlements,—date of arrival at Bombay, 11th November 1870.

Lieutenant R. J. Wimberley, of the Bengal Staff Corps, District Superintendent of Police, Bengal,—date of arrival at Fort William, 9th March 1871.

No. 246 *of* 1871.—ERRATA.—In G. G. Os. No. 56, dated 20th January, and No. 109, dated 2nd February 1871, promoting Lieutenant Crookshank to the Brevet and substantive rank of Captain, for "Arthur C. Crookshank," read Arthur Chichester *William* Crookshank.

Order books to be corrected accordingly.

No. 247 *of* 1871.—The under-mentioned Officer embarked at Kurrachee on the 13th February 1869, on the furlough granted him in G. G. O. No. 1203, dated 17th December 1868, and reported his return from England at Bombay on the 29th January 1871 :—

Captain F. D. M. Brown, V. C., of the Bengal Staff Corps, Assistant Engineer, Department Public Works, and Assistant Principal, Thomason College, Roorkee.

No. 248 *of* 1871.—The following orders issued by the Government of Bombay are confirmed :—

Granting furlough to Europe on medical certificate to the under-mentioned Officer and Warrant Officer :—

No. 157, *dated 24th February* 1871.—Brigadier General Patrick William MacMahon, C. B., of the 36th Foot, Commanding at Sealkote,—for six months, under the Regulations of 1854.

No. 165, *dated* 1*st March* 1871.—Conductor William Francis Hardinge, of the Army Commissariat Department,—for one year, under the Regulations of 1868.

No. 249 *of* 1871.—The following paragraphs of a Military Letter from the Right Hon'ble the Secretary of State for India, No. 8, dated the 12th January 1871, are published for general information :—

PARA. 1.—I have under my consideration in Council your Lordship's letter in the Financial Department, dated the 23rd of November last, No. 250, on the subject of the employment of Officers by Municipalities.

2.—In Sir Charles Wood's Military Despatch of the 30th of June 1865, No. 215, sanction was given to the acceptance of municipal employment by Officers while on authorized leave, provided that the time passed therein did not reckon as service for pension.

* * * *

4.—You * * solicit authority to place at the disposal of Municipal and similar Departments the services of Officers of the Staff Corps or local service, provided they are not required for Civil or Military employment under the Government, with the understanding that, if any Officer so employed desire to count the time thus passed as service for pension he may do so, on the condition that he or his employers must transfer to the Government of India six per cent. of the pay he draws, a proportion which is estimated fully to cover the liability accepted by the Government.

5.—I am willing to give my sanction to the proposition of your Government, provided that in no case does the employment of an Officer in this manner render necessary, either directly or indirectly, the admission of another Officer to the Staff Corps.

No. 250 *of* 1871.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Captain Edmund Fortescue, of the 3rd Battalion, Rifle Brigade, Brigade Major, Umballa,—for six months, under the Regulations of 1854, embarking at Bombay.

No. 251 *of* 1871.—The following order issued by the Resident at Hyderabad is confirmed :—

No. 48, *dated* 4*th March* 1871.—Granting Surgeon A. Sanderson, A.M. and M.B., in medical charge, 1st Regiment of Cavalry, Hyderabad Contingent, one month's leave of absence from the 20th March 1871, or date of departure, to visit Bombay, preparatory to applying for furlough to Europe on medical certificate.

No. 252 *of* 1871.—The under-mentioned Officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Arnold Dashwood Strettell, of the 109th Foot, 2nd Wing Subaltern, 2nd Punjab Infantry Punjab Frontier Force,—18th November 1869.

Lieutenant Edward Chetwood Hamilton, of the 96th Foot, 2nd Wing Subaltern, 7th Regiment of Native Infantry,—14th December 1869.

Ensign William Alexander Holcombe, of the 1st Battalion, 6th Foot, 2nd Wing Subaltern, 4th Sikh Infantry, Punjab Frontier Force,—17th February 1870.

Ensign Geffery Lawrence Eliot, of the 2nd Battalion, 12th Foot, 2nd Wing Subaltern, 38th (The Agra) Regiment of Native Infantry,—22nd February 1870.

No. 253 *of* 1871.—The under-mentioned Officers, admitted to the Bengal Staff Corps in G. G. O. No. 252 of this date, will rank as Lieutenants in that Corps, under the operation of paragraph 84 of G. G. O. No. 332 of 1861, with effect from the dates specified, subject to Her Majesty's approval :—

Ensign W. A. Holcombe, of the 1st Battalion, 6th Foot, 2nd Wing Subaltern, 4th Sikh Infantry, Punjab Frontier Force,—17th February 1870.

Ensign G. L. Eliot, of the 2nd Battalion, 12th Foot, 2nd Wing Subaltern, 38th (The Agra) Regiment of Native Infantry,—22nd February 1870.

The 15th March 1871.

No. 254 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Ordnance Commissariat Department.

Captain R. F. Lowis, Commissary of Ordnance, 3rd Class, to officiate as Assistant to the Inspector General of Ordnance and Magazines during the period Captain D. J. Welsh may officiate as 3rd Assistant Secretary in the Military Department, or until further orders.

No. 255 *of* 1871.—Ressaldar Major Gholam Nuxbund Khan, Sirdar Bahadoor, of the 19th Bengal Cavalry (Lancers), is permitted to resign the service.

The 16th March 1871.

No. 256 *of* 1871.—The under-mentioned Officers are permitted to proceed to Europe on furlough on private affairs:—

Lieutenant Colonel (Brevet Colonel) Robert Napier Raikes, of the Bengal Staff Corps,—for two years, under the Regulations of 1868, embarking at Bombay.

Major Clements Robert Shaw, of the Bengal Staff Corps, Deputy Commissioner, Kheree, Oudh,—for two years, under the Regulations of 1868, embarking at Bombay.

Major Alexander Andrew Bruce, of the Bengal Staff Corps, Wing Officer, 37th (The Meerut) Regiment of Native Infantry,—for two years, under the Regulations of 1868.

Captain Charles Augustus Munro, of the Bengal Staff Corps, District Superintendent of Police, British Burmah,—for two years, under the Regulations of 1868.

Captain Alfred Robert Davidson Mackenzie, of the late 1st European Light Cavalry, 2nd Squadron Officer, 3rd Bengal Cavalry,—for two years, under the Regulations of 1868, embarking at Bombay.

No. 257 *of* 1871.—The following extracts from the *London Gazettes* of the 3rd and 7th February 1871, pages 386 and 430, are published for general information:—

"*London Gazette" of the 3rd February* 1871, *page* 386.

BREVET.

* * * *

To have the honorary rank of Ensign.

* * * *

Deputy Assistant Commissary Michael Cunningham, Bengal Establishment,—dated 3rd September 1870.

"*London Gazette" of the 7th February* 1871, *page* 430.

INDIA OFFICE,

The 6th February 1871.

"Her Majesty has been pleased to approve of the following admission to the Staff Corps made by the Governments in India:—"

BENGAL STAFF CORPS,—*To be Lieutenant.*

Ensign Philip Herman Wallerstein, 6th Regiment,—dated 10th August 1869.

No. 258 *of* 1871.—Major H. Z. Darrah, of the Bengal Staff Corps, who was granted furlough to Europe for two years by G. G. O. No. 176, dated 22nd February 1871, is permitted to embark at Calcutta instead of at Bombay as previously announced.

No. 259 *of* 1871.—The services of Captain J. G. Campbell, of the late 15th Native Infantry, are placed at the disposal of the Public Works Department.

The 17th March 1871.

No. 260 *of* 1871.—The under-mentioned Officers have reported their return from England :—

Lieutenant Colonel W. S. Oliphant, of the Royal Engineers, Superintending Engineer, 2nd Grade, Department Public Works, British Burmah,—date of arrival at Bombay, 24th February 1871.

Major (Brevet Lieutenant Colonel) J. P. Sherriff, of the Bengal Staff Corps; Lieutenant Colonel W. Howey, of Infantry; Captains A. M. Lang, of the Royal Engineers, Executive Engineer, 1st Grade, Department Public Works, Oudh, and J. E. W. Howey, of the General List, Infantry,—date of arrival at Bombay, 25th February 1871.

No. 261 *of* 1871.—The under-mentioned Officer has reported his departure for Europe on the date specified :—

Colonel H. Rigby, of the Royal Engineers, G. G. O. No. 110 of 1871,—per *Australia*, 14th March 1871.

No. 262 *of* 1871.—The following order issued by the Resident at Hyderabad is confirmed :—

No. 50, *dated 7th March* 1871.—Granting Captain H. F. Pritchard, Commandant, No. 4 Horse Light Field Battery, Hyderabad Contingent, one month's leave of absence to Bombay from the 10th March 1871, or date of departure, preparatory to his obtaining furlough to Europe on medical certificate.

No. 263 *of* 1871.—The following promotion is made in the under-mentioned Corps of the Punjab Frontier Force :—

4th Punjab Infantry.

Havildar Khairdeen to be Jemadar from 17th January 1871, *vice* Firman Allo deceased.

No. 264 *of* 1871.—The services of Major G. H. Basevi, of the Bengal Staff Corps, are placed temporarily at the disposal of the Government of the Punjab.

No. 265 *of* 1871.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Colonel William Arden Crommelin, C. B., of the Royal Engineers, Inspector General of Military Works and Deputy Secretary to the Government of India, Public Works Department,—for two years, under the Regulations of 1868.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Fort William, the 14th March 1871.

No. 122.—Public Works Department Notification No. 90, dated the 20th February 1871, appointing Lieutenant H. M. Chambers, R. E., to the Public Works Department and posting him to Bengal, is cancelled, and his services are placed at the disposal of the Home Department.

No. 123.—The following extract from a memorandum from the Military Department is republished for information and guidance in the Public Works Department :—

Extract from a Memorandum from COLONEL H. K. BURNE, *Secretary to the Government of India, Military Department, to the Home Department,—(No. 64, dated Fort William, the 2nd March* 1871.)

Para. 2.—An Officer can reckon his return from furlough only from the date of his arrival at the Port at which he may *bonâ fide* disembark with the view of proceeding to join his appointment or regiment; and his landing and reporting himself at Madras on his way to Calcutta to rejoin his appointment in Bengal, North-Western Provinces, &c., cannot, be in any sense what is meant by "disembarkation* in India," even though the Officer should belong to the Madras Presidency.

Hon'ble the Governor General in Council considers,

* Furlough Rules of 1868, Rule XVII.

The 17th March 1871.

No. 125.—With reference to Rule XVII of Public Works Department Notification No. 341 of the 7th October 1870, the Governor General in Council is pleased to direct that the following consolidated salaries shall be adopted in the Accounts Establishment, with effect from 1st September 1870, in order to assimilate the rates of pay to those in the Engineer Establishment:—

FORMER GRADING AND SALARIES.				REVISED GRADING AND SALARIES.		
GRADES.	MILITARY.		Civil Salary.	GRADES.		Consolidated Salary.
	Staff Salary.	Maximum Salary.				
Controllers.				*Controllers.*		
1st Class	800	1,800	1,200 to 1,600	1st Class ...	1st Grade ..	1,600
					2nd „ ...	1,350
2nd „	700	1,550	1,000	2nd Class ..	1st Grade ...	1,100
3rd „	600	1,250	900		2nd „ ...	950
4th „	500	900	750		3rd „ ..	800
5th „	400	750	600		4th „ ..	650
Deputy Controllers	300	600	500	Deputy Controllers		550
Assistant Controllers ... 1st Grade ...	...	...	400	Assistant Controllers.	1st Grade ...	450
2nd „ ...	...	...	300		2nd „ ...	350
					3rd „ ..	250

Rules XII, XIII, XIV, XVIII, XIX, and XX of Notification No. 341, quoted above, are applicable to Officers of the Accounts Branch.

No. 126.—With reference to Public Works Department Notification No. 125 of this date, the Governor General in Council is pleased to direct that the under-mentioned Officers be graded as follows:—

As Controllers, 1st Class, 1st Grade.

Lieutenant Colonel A. Davidson, R.E.
Mr. H. Marten.

As Controllers, 1st Class, 2nd Grade.

Mr. F. R. Boyce.
„ S. Brock.

As Controller, 2nd Class, 1st Grade.

Lieutenant Colonel F. N. Smith, Madras Staff Corps.

As Controllers, 2nd Class, 2nd Grade.

Captain A. J. Filgate, R.E., Assistant Accountant General.
Mr. J. Hopkins, Assistant Accountant General.
Major B. J. C. Prior, Madras Staff Corps.

As Controllers, 2nd Class, 3rd Grade.

Mr. J. H. Harding.
Captain D. H. Traill, R.E.
„ J. P. Westmorland, R.E.

As Controllers, 2nd Class, 4th Grade.

Mr. W. B. Farr.
Captain C. M. Moberley, R.E.
Mr. T. Moss.
„ J. Robinson.
Captain E. A. Trevor, R.E.
Mr. R. H. Trotter.
Major F. G. Hankin, Madras Staff Corps (Officiating).

As Deputy Controllers.

Mr. W. A. Billings.
" E. Claxton.
" R. B. Duncan.
" D. C. Gordon.
" J. Mills.
" F. Moore.
" E. Morton.
" W. R. Newman.
" P. Phillips.

As Assistant Controllers, 1st Grade.

Mr. W. G. Bayly, B.A.
Lieutenant W. J. LeBreton, Bengal Staff Corps.
Mr. J. W. Fordham.

As Assistant Controller, 2nd Grade.

Mr. Morison.

No. 127.—The under-mentioned persons are appointed to the Public Works Department as Accountants of the 4th Grade and posted to the Provinces specified:—

Mr. E. A. Wood to Central India.
" A. R. Laville to the Central Provinces.

No. 128.—Captain E. T. Thackeray, V.C., R.E., is re-appointed to the Public Works Department as an Executive Engineer of the 2nd Grade and posted to the Punjab.

TELEGRAPH.

The 17*th March* 1871.

No. 124.—Mr. W. P. Johnston, Assistant Superintendent, III Grade, is allowed privilege leave of absence for three months, with effect from the 15th April 1871, or such subsequent date as he may avail himself of it.

REVENUE.

(FORESTS).

The 11*th March* 1871.

No. 17*F.*—The following Rules drawn up under Act VII of 1865 have been confirmed by the Viceroy and Governor General in Council, and are, in accordance with Section 6 of the Act, published in the *Gazette of India*:—

Rules to regulate the use of streams and canals for the floating of timber, the collection of drift, unclaimed and stranded timber, and the transit of timber in the Punjab.

1. The right of floating timber by natural streams and artificial canals in British territory is reserved in all cases, and the control of all such streams and canals as regards the floating of timber is vested in the Local Government.

2. All timber or wood found adrift in any river or water, or stranded on any shore, island, river bank, or otherwise, within British territory, and all unmarked wood or timber, may be taken charge of by any Forest Officer, or other person specially authorized in that behalf by the Conservator of Forests, and may be brought to any Government Timber Depôt.

3. At the stations of Wuzeerabad, Madhopoor, Trimmu Ghât, Nadaon, Nowshera, Pulhân, and at such other stations as the Conservator of Forests may from time to time direct, notices shall be published on the last day of every month, stating the number and description of pieces of drift and unclaimed timber brought in during the month under the provisions of Rule 2, and calling on claimants to send in the particulars of their claims. If within one month from the date of publication of such notice no claimant appear or establish his title, the unclaimed wood or timber shall be dealt with in the manner prescribed in Sections XXV, XXVI and XXVII of the Act V of 1861 for the treatment of unclaimed property, or according to such other law as may be in force at the time regarding the disposal of unclaimed property.

4. All claims to drift timber shall be decided by the Conservator of Forests, or such Officer as he may from time to time authorize in that behalf, provided that if a dispute arises between two or more parties laying claim to the same timber, the matter shall be referred to the Civil Court, unless the parties consent to the arbitration of the Forest Officer aforesaid.

5. Permission to parties wishing to collect their own timber which may have gone adrift, will be granted on application at the discretion of the Forest Officer in charge of the river. The Permit must show the marks which should be on the timber, and the holders will only be entitled to take away such timber as bears those marks.

6. Persons who have saved any timber shall not be entitled to retain the same after tender of the authorized payment (the rates will be published in the *Gazette*) for salvage service; but shall on tender as aforesaid, deliver the same to any person having authority from the Officer in charge of the river to receive it.

7. No person whose timber may have been brought to any station as drift or unclaimed timber shall be entitled to remove the same before payment of the salvage or other expenses (if any) incurred in bringing it in. If the salvage or other expenses are not paid, and the timber redeemed within one month from the date of issuing a written notice by the Forest Officer, and calling on the owner to redeem the same, the Forest Officer shall be entitled to sell the wood, and after deducting the sum due for salvage or other expenses for the benefit of Government, pay any balance that may remain to the owner of the timber sold.

8. No person not being the lawful owner, or acting on behalf of the lawful owner, shall, without the permission in writing of the Conservator of Forests, or other Forest Officer specially appointed on that behalf by the said Conservator of Forests, or by decree or order of a competent Court, convert, cut up, burn, remove, conceal, sell, or otherwise dispose of any wood or timber while in transit or stranded on the banks of any river, or lying in any other place whatsoever.

9. No person shall remove or efface any property-mark from any timber while in transit on any river or water, or stranded on the islands or shores thereof, nor shall he put any mark upon any timber which is not his own, nor shall he use any Government mark, except with the permission of the Conservator of Forests, or the Forest Officer in charge of the river.

10. Any person who shall offend against the provisions of Rules 8 and 9 shall be liable to a fine not exceeding Rs. 200, and in default of payment of such fine, to simple imprisonment for a term not exceeding three months.

R. STRACHEY, *Colonel, R.E.,*
Offg. Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 18, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General, High Court, &c.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

Date.	Silver tendered, Estimated Value.	Certificates issued for	Balance of Bullion		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
March 6th, 1871 ...	...	...	202	56,522	33,58,487
" 7th " ...	Holiday.				
" 8th " ...	1,044	...	1,246	56,522	33,58,487
" 9th " ...	...	...	1,246	56,522	33,58,487
" 10th " ...	...	...	1,246	56,522	33,58,487
" 11th " ...	...	...	1,246	56,522	33,58,487

CALCUTTA MINT,
The 13th March 1871.

H. HYDE, *Lieut. Colonel,*
Mint Master.

REVENUE SURVEY DEPARTMENT.

NOTIFICATION.

Calcutta, the 10th March 1871.

No 45.—*Appointment.*—Mr. George Campbell to be Probationary Assistant Surveyor of the 4th Grade from the 1st instant.

D. C. VANRENEN, *Colonel, R.A.,*
Supdt. of Revenue Surveys, Upper Circle.

TOPOGRAPHICAL SURVEY DEPARTMENT.

NOTIFICATION.

Calcutta, the 13th March 1871.

The following promotion is made in the Junior Department of the Topographical Survey :—

Mr. A. Chamarett, Surveyor, doing duty at the Presidency Office, from 2nd to 1st Grade, with effect from the 1st March 1871, *vice* Mr. C. Neale, Supernumerary, on furlough.

H. L. THUILLIER, *Colonel,*
Surveyor General of India.

STATEMENT of the Affairs of the Bank of Bengal for the week ending March 14th, 1871.

LIABILITIES.		Rs.	A.	P.
Proprietors' Capital, paid-up		2,20,00,000	0	0
Reserve Fund		15,66,639	7	0
	Rs. A. P.			
General Treasury Balance at Head Office ...	2,79,88,738 4 6	4,28,29,808	14	8
Ditto ditto at Branches ...	1,48,41,070 10 2			
Other Deposits at Head Office and Branches		2,78,58,566	12	5
Bank Post Bills, &c.		5,82,677	0	4
Sundries		6,70,415	6	8
TOTAL ...		9,55,08,107	9	1

ASSETS.		Rs.	A.	P.
Government Securities		1,23,72,667	0	0
Loans on Government Securities at Head Office and Branches ..		54,73,731	3	9
Accounts of Credit on ditto ditto ditto ..		33,07,325	15	2
Mercantile Bills discounted at ditto ditto ...		2,24,98,651	12	2
Dead Stock		11,98,688	3	9
Stamps		13,892	6	0
Balances with other Banks		4,01,311	10	6
Sundries		1,56,961	2	11
		4,54,23,229	6	3
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	1,93,06,263 11 3	5,00,84,878	2	10
Ditto ditto at Branches ...	3,07,78,614 7 7			
TOTAL ...		9,55,08,107	9	1

By order of the Directors.

J. GORDON,
Chief Accountant & Deputy Secretary.

R. HARDIE,
Dy. Secretary & Treasurer.

Statement of Transactions of District Savings Banks for the week ending 16th March 1871.

PROVINCE.	Number of Banks open.	DEPOSITS.		WITHDRAWALS.			BALANCE.
		No.	Amount.	No.	Amount, Principal.	Amount, Interest.	
			Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.
Bengal	22	52	4,417 4 0	7	580 0 0	0 12 6	64,012 14 3
North-Western Provinces ...	10	8	155 0 0	...	...	..	26,231 13 8
Punjab	7	4	574 0 0	2	476 0 0	1 3 2	16,800 8 9
Oudh	2	1	30 0 0	...	...	...	2,229 0 0
Central Provinces	4	5	834 0 0	...	...	..	9,679 11 0
British Burmah	3	...	...	1	200 0 0	1 14 0	3,878 0 0
Berar	2	...	...	.	...		1,324 0 0
India	1	...	...	...	..	...	5,076 6 2
TOTAL ...	51	70	6,310 4 0	10	1,256 0 0	3 13 8	1,29,232 5 10

CALCUTTA,
The 17th March 1871.

HUGH SANDEMAN,
Offg. Comptroller General.

POST OFFICE.

NOTIFICATIONS.

GOVERNMENT SIMLA PASSENGER DAK, UMBALLA AND KALKA ROAD.

From the 15th March to the end of April, arrangements have been made for booking Express Passenger Dâks from Umballa to Kalka, at the Calcutta Post Office,* under certain rules and conditions, of which a printed copy can be obtained on application to the Post Master, Calcutta.

* Post Master's room, east verandah, between the hours of 10 A. M. and 4 P. M.

It is expected that about eight Express Dâks can be supplied daily, and the charge per Dâk will be Rs. 30.

From the 1st April, two ordinary vans carrying mails will leave the Umballa Post Office,—one in the morning at or about 6 A. M., and the other in the evening at or about 6 P. M. In each of these vans four seats will be available for passengers (if the weight of the mails admit,) at a charge of Rs. 6 per seat.

A. M. MONTEATH,
Director General of the Post Office of India.

N. B.—For conditions respecting the booking of dâks in Calcutta, see paragraph 11 of the Rules.

The 16th March 1871.

No. 348.—Mails for Gopaulpore, Bimlipatam, Vizagapatam, Coconada, Madras, Negapatam, Galle, Colombo, Tuticorin, Cochin, Beypore, Calicut, Tellicherry, Cannanore, Mangalore, Carwar, and Bombay, for transmission per Steamer *Abyssinia*, will be closed at this Office on Monday, the 20th March 1871, at 6 P. M.

No. 349.—Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Burmah*, will be closed at this Office on Wednesday, the 22nd instant, at 6 P. M.

No. 350.—The next Overland Mail *viâ* Bombay will close on Wednesday, the 22nd March 1871.

2. Book post and pattern packets must be posted on the 21st.
3. There will be no Express.
4. Letters, &c., for Mauritius, St. Denis, Re-Union, can be sent by this opportunity.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or, bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M., and after 7 up to 8-30 P. M., by a Post Office Clerk at the East Indian Railway Station, Armenian Ghât.

Postage chargeable by the new route *viâ* Brindisi and Germany :—

		Rs.	A.	P.
For the United Kingdom ...	Each letter per ½ oz.	0	8	0
	Each newspaper per 4 oz.	0	2	8
	Each book or pattern packet. — Not exceeding 1 oz.	0	2	0
	Each book or pattern packet. — " " 2 "	0	3	4
	Each book or pattern packet. — " " 4 "	0	4	8
	Each book or pattern packet. — Every additional 4 "	0	4	8
For places served through the United Kingdom.	Each letter 8 pie per ½ oz. less than the published rate for a letter sent *viâ* Marseilles.			
	Each newspaper 8 pie per 4 oz. more than the published rate for a newspaper sent *viâ* Marseilles.			
	Each packet of books or patterns — 8 pie per 4 oz. more than the published rate for a packet sent *viâ* Marseilles.			

As the late Papal States now form part of the Kingdom of Italy, correspondence for these States are now subject only to the same postal rules as apply to other parts of Italy, published in the Notification of this Department, dated 2nd September 1870.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 11*th March* 1871.

Adam, Mrs.
Andrews, W.
Anderson, C. A. B.

Bassage, Mrs. M.
Beatson, Mrs. L.
Benad, Mrs.
Brass, Mrs. M.

Courtney, R.
Cockrell, D.
Clarkson, Mrs. R. O.
Carroll, Miss O.
Cameron, J. R. D.
Cross, Mrs.

D'Cruze, N.
Duncan, Dr. J.
Douglas, C. H.

Edmunds, R.

Fernandes, J. P.
Frances, P.

Godfry, N.
Gordon, Miss M.
Greethsur, R. & Co.

Howard, E.
Hughes, Mrs. E. V.
Holmes, Mrs.
Hem Chunder Mookerjee.
Harris, Mrs. A.
Herey, Capt. W. H.

Kidd, Mrs. W.
Keelan, Pro. C.

Lindsay, Capt. J. G.

Mackey, Col. R.
Meik, J.
Mathfers, Miss L.
McPherson, J.
McNeill, Capt.
Mokhin, T. J.
Miller, R.
Murray, J.

Neerunjee Mookerjee.

Owen, Col. W. G.
Ogilvie, Miss M.
Oliphant, F. J.

Parsick, J.

Quirk, T. F.

Rose, Mrs. J.
Ring, J. B.
Roberts, H.
Ray, Col. C.
Ram Chunder Gangooly.

Seatin, Mrs. A.
Sandison, J. J.
Swiney, Mrs. W. S.
Studd, H.
Smith, A.

Thompson, Mrs. W. J.
Thompson, Mrs. S.
Thompson, W. B.
Tooth, W. B.
Tait, J.

Williams, S.
Williams, Capt. F. H.
Wells, Mrs. J.
Williams, Capt.

The 11*th March* 1871.

List of Parcels now lying in the Dead Letter Office.

ADDRESS.	No.	DESCRIPTION.
J. C. Smith	1	1 Suit boy's warm clothes.
John Moungyon ...	1	1 Yellow silk handkerchief and nine new cotton meerjaes.
Budreedeen	1	1 Bundle of rags.
D. Simson	1	1 Piece damaged cake.
Ram Kistna	1	1 Bundle palm leaves.
J Leeson	1	1 Carpetwork sampler.
S. C. Kennedy	1	1 Courier bag containing paper and cigars.
Mohamed Bux	1	Containing Persian manuscripts.

W. H. McGOWAN,
Post Master of Calcutta.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 18, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

Central Provinces Gazetteer—Edition of 1870, in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per Vol., exclusive of postage charge. Apply to Messrs. Thacker, Spink & Co., Calcutta, Thacker, Vining & Co., Bombay, or to Superintendent, Chief Commissioner's Office, Nagpúr.

Notice.

The Partnership hitherto subsisting between the undersigned carrying on business under the Firm of Watson, Green & Hart, expires this day, by effluxion of time. The liquidation of the Firm will be carried on by Mr. Patrick Campbell Hart, who is authorized to sign the name of the Firm for all purposes of the liquidation. Dated this 28th day of February 1871.

Witnesses.

JAMES HECHLE, *Solicitor, Calcutta.* — RANDLE E. GREEN.

JUSTINIAN C. T. WATKINS, *Solicitor, Calcutta.* — P. C. HART.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned :—

CALCUTTA CIRCLE.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Notes wholly lost or destroyed.	
		Rs.	
3873	A/70 60551	100	Kangee Topun.
	A/58 71383	50	
3875	A/76 60177	1,000	Baboo Brojololl Chatterjee.
3876	A/70 52621	100	The Revd. C. Warren.
	A/70 59614	100	
3878	A/57 93092	50	Baboo Nufferchunder Dutt.
	A/57 89711	50	
3879	A/85 46486	500	Baboo Kalernath Mitter, Attorney-at-Law.

CALCUTTA CIRCLE—*continued*

REGISTER NO.	NOS. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes partially lost or destroyed.		
		Rs.	
3869 ...	A/97 96911 } wrongly joined A/53 71407 } wrongly joined	20	Baboo Shumboonauth Auddy.
3871 ...	A/83 23928 ... A/84 23930 ...	100 100	Shum Shere Khan.
3872 ...	A/71 79652	20	Baboo Gooroooprosad Singh.
3874 ...	A/70 55960 ... A/80 34737	10 ... 10	Baboo Nilmoney Banerjee.
3882 ...	A/85 50238 ...	10	Major Galloway.
3883 .	A/80 10530 ..	10 .	J. H. Dunn, Esq.
3884 ...	A/69 89514 ... A/68 03796 ...	10 ... 10	Baboo Kristojeebun Ghose.
3885 ..	A/74 53006 ... A/81 13206 ...	20 20	Baboo Essanchunder Mookerjee.
3886 ...	A/74 49231 ... A/73 73250 ...	20 .. 20	Baboo Doorga Doss Mookerjee.
3887 ...	A/77 40816 ...	10	H. Todd, Esq.
3888 ...	A/48 92173 } wrongly joined A/48 92175 } wrongly joined	10	The Chief Pay Master, East Indian Railway.
3854 ...	A/81 30091 ...	20	Ditto ditto.
3629 ...	A/85 06466 ... A/80 06467 ...	10 ... 10 .	C. W. Hawes, Esq.
2905 ...	A/15 02324 ...	10 ..	Ramrutton Monalall.

PAPER CURRENCY DEPARTMENT;
CALCUTTA,
The 16*th March* 1871.

J. BERKELEY,
Asst. Commr. of Paper Currency.

ALLAHABAD CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.		
		Rs.	
74 ...	D/3 07184 ...	100 ...	Dr. W. R. Hoper, Benares.
75 ...	A/34 56882 ... A/33 89592 ... A/30 14891 ...	100 ... 100 ... 100 ...	Beharee Lall, Treasurer, Bijnour.

PAPER CURRENCY OFFICE;
ALLAHABAD,
The 14*th March* 1871.

S. JENNINGS, *A. A. G.*,
for *Deputy Commissioner of Paper Currency.*

TRICHINOPOLY CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes partially lost or destroyed.		
		Rs.	
16 ...	H/8 10283 ... H/5 03882 ..	10 ... 20 .	Thumbi Sahib.
17 ...	B/10 35483 ...	10 ..	P. Narayunasawmy Naidu.

PAPER CURRENCY OFFICE;
TRICHINOPOLY,
The 4*th March* 1871.

W. E WRIGHT, *Depy. Collector,*
In charge of Paper Currency.

LAHORE CIRCLE.

No. of Notes.	Value.	Name of Claimant.
		Notes wholly lost or destroyed.
	Rs.	
A/26 52463 ...	20 ...	Lal Chund, Cashier, Tehsil Wuzeerabad, Lahore.
A/26 52464 ...	20 ...	
A/26 52665 ...	20 .	
A/26 46385 ...	20 ..	
A/26 53673 ...	20 ...	
A/17 30061 ...	10 ..	Hurjus Rae, Sanitary Commissioner's Office, Lahore.
		Notes partially lost or destroyed.
	Rs.	
A/18 87436* ...	10 ...	Mr. J. Ewert, Commander, British India Steam Navigation, Ld., Calcutta.
E/5 04183† ...	20 ..	Mr. H. Smith, Ferozepore.
E/5 02920‡ ...	20 ..	Mr. John Wacksel, Government Telegraph Office, Umballa.

PAPER CURRENCY OFFICE; LAHORE, *The 11th March* 1871.

R. A. FINK, *A. A. G.*, for *Deputy Commissioner.*

MADRAS CIRCLE.

No. of Notes.	Value.	Name of Claimant.
		Notes partially lost or destroyed.
	Rs.	
B/10 39482 ...	10 ...	Jeya Ram, Attender, Collector's Office, Cuddalore.
B/10 38058 ...	10 ...	P. Subba Row, Acting Sheristadar of Sidhout, Cuddapah District.
B/25 42906 ...	20 ...	P. Narrainsawmy Naidu, Medical Officer of the Deputy Director of Revenue Settlement, Salem, Party Sooramungalum.
B/25 85267 ...	20 ...	Mrs. M. Schuarri, Alta Villa, Ootacamund.
B/25 47204 ...	50 ...	P. Parthasarady Naidu, Clerk, Gun Carriage Manufactory, Madras
B/18 30302 ...	500 ...	Messrs. Arbuthnot & Co., Madras.

PAPER CURRENCY OFFICE; MADRAS, *The 6th March* 1871.

H. W. GRAHAM, *Commissioner of Paper Currency.*

NAGPORE CIRCLE.

Register No.	No. of Notes.	Value	Name of Claimant.
			Notes wholly lost or destroyed.
		Rs.	
13 ..	F/7 36027 ...	10 ..	Syed Attaoolla, Deputy Accountant General's Office, Nagpore.
14 ...	C/26 77752 ...	20 ..	Govinda Ramachunder, School Master, Wyraghúr, Central Provinces.
	C/26 77753 ..	20 .	
			Note partially lost or destroyed.
		Rs.	
16 ...	C/26 76309 ...	20	Khan Bahadoor Dustoor Nosherwanjee Jamasjee Dostoor, Parsee High Priest, Poona.

PAPER CURRENCY OFFICE; NAGPORE, *The 6th March* 1871.

GEORGE BAYLEY, *Asst. to Depy. Acctt. Genl., Central Provinces.*

* 2nd half mutilated † Right half ‡ Left half

BOMBAY CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.		
1870-71.		Rs.	
125 ...	$\frac{C}{76}$44668 ...	10 ...	Colonel J. Ross, Commanding 3rd Battalion, Rifle Brigade, Aden.
	$\frac{C}{24}$98754 ...	20 ...	
	$\frac{C}{68}$11941 .	20 ...	
	$\frac{C}{69}$94416 ...	100 ..	
	Notes partially lost or destroyed.		
1870-71.		Rs.	
124 ...	$\frac{C}{50}$93050 ...	50 ...	The Hon'ble Sir Jamsetjee Jeejeebhoy, Bart., Bombay.
	$\frac{C}{50}$83633 ...	50 ...	
	$\frac{C}{58}$04911 ...	50 ...	
	$\frac{C}{58}$05249 ...	50 ...	
	$\frac{C}{59}$05250 ...	50 ...	
	$\frac{C}{59}$90288 ...	100 ...	

PAPER CURRENCY OFFICE;
BOMBAY,
The 8th March 1871.

A. R. GORDON,
Assistant Commissioner of Paper Currency.

Just Published.

The Covenanted Civil Service Leave Code, being Notification of the Government of India, in the Financial Department, No. 780, dated 8th February 1871. Every alternate page is left blank for noting alterations and additions in manuscript. *Price Re. 1; packing and postage 2 annas extra.* Office of Superintendent, Government Printing, 8, Hastings Street, Calcutta.

The above to be had at the Office of Superintendent of Government Printing, 8, Hastings Street, Calcutta.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 18, 1871.

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PART IV.

Acts of the Governor General in Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 10th March 1871, and is hereby promulgated for general information :—

ACT No. VII OF 1871.

THE INDIAN EMIGRATION ACT.

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   Commencement of Act.
2. Acts repealed.
3. Interpretation-clause.

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4. Appointment of Emigration Agents.
5. Remuneration of Agents.

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8. General duties of Protectors of Emigrants.
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9. Appointment of Medical Inspector.
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AN ACT TO CONSOLIDATE THE LAWS RELATING TO THE EMIGRATION OF NATIVE LABOURERS.

Preamble.

WHEREAS it is expedient to consolidate the laws relating to the Emigration of Native Labourers; It is hereby enacted as follows :—

I.—PRELIMINARY.

Short title.

1. This Act may be called "The Indian Emigration Act, 1871."

Local extent.

It extends to the whole of British India;

Commencement of Act.

And it shall come into force on the passing thereof.

Acts repealed.

2. The Acts mentioned in the first schedule hereto annexed are repealed. All contracts entered into, appointments made, and licenses granted, under any of the said Acts, shall be deemed to be respectively entered into, made and granted under this Act.

Interpretation-clause.

3. In this Act—

"Emigrate" denotes the departure of any Native of India out of British India for the purpose of labouring for hire in some other place;

"Emigrate."

"Emigrant."

and the word "Emigrant" denotes any Native of India under engagement to emigrate:

"Magistrate" denotes any officer exercising the full powers of a Magistrate and in charge of a District, a Division, or a Sub-Division:

Magistrate."

"Vessel" includes anything made for the conveyance by water of human beings or property.

"Vessel."

II.—EMIGRATION AGENTS.

Appointment of Emigration Agents.

4. The Government of every place to which emigration is lawful under this Act may, from time to time, appoint a person to act as Emigration Agent in Calcutta, Madras and Bombay respectively, but such nomination shall be subject to the approval of the Local Government.

Every Emigration Agent may be suspended or removed by the Government which appointed him.

Remuneration of Agents.

5. The remuneration to be given to Emigration Agents shall not depend upon, or be regulated by, the number of Emigrants sent by such Agents, but shall be in the nature of a fixed annual salary.

III.—PROTECTORS OF EMIGRANTS AND MEDICAL INSPECTORS.

Appointment of Protectors of Emigrants.

6. The Local Government may appoint a proper person to act as Protector of Emigrants at each of the three ports aforesaid, and may with the sanction of the Governor General in Council assign to such person such salary and establishment as shall be deemed proper.

Every Protector of Emigrants may be suspended or removed by the Local Government to which he is subordinate.

No Protector to hold other office without permission.

7. No Protector of Emigrants appointed under this Act shall, except with the permission of the Local Government, hold any other office under Government, or follow any other profession or occupation.

General duties of Protectors of Emigrants.

8. Every Protector of Emigrants, in addition to any special duties assigned to him by this Act, shall, so far as is in his power, generally protect and aid with his advice or otherwise all Emigrants, and shall cause all the provisions of this Act to be duly complied with.

Inspecting vessels with return Emigrants.

He shall also inspect on arrival all vessels bringing return Emigrants to the port at which he is Protector, and enquire into the treatment received by such Emigrants both during the period of their service in the place to which they emigrated and also during the voyage, and shall make a report thereon to the Local Government,

and he shall aid and advise such return Emigrants so far as he reasonably can when called upon by them to do so.

Appointment of Medical Inspector.

9. At each of the three ports aforesaid, the Local Government may appoint a competent person to be Medical Inspector of Emigrants; and may, with the sanction of the Governor General in Council, assign to the Medical Inspector so appointed such salary as is deemed proper.

Depôts to be established in Calcutta, Madras and Bombay.

10. In each of the Towns of Calcutta, Madras and Bombay, or in the suburbs of those Towns, the Emigration Agent of every place to which emigration is lawful under this Act, shall establish a suitable depôt for the persons engaged as labourers for such place.

Licensing of depôts.

11. Every depôt shall be licensed by the Protector of Emigrants, after being inspected and approved of by him and by the Medical Inspector of Emigrants.

No license shall be in force for a longer period than a year, and any license may be cancelled by the Protector of Emigrants if he considers that the depôt for which it was granted is unhealthy or in any respect has become unsuitable for the purpose for which the depôt was established.

For every license granted under this section there shall be paid to the Protector a fee of fifteen rupees.

Inspection by Protector and Medical Inspector.

12. Every Protector of Emigrants and every Medical Inspector of Emigrants shall from time to time, and at least once in every week, inspect the Emigrants in the various depôts for the reception of Emigrants about to embark from the port at which they are Protector and Medical Inspector respectively, and examine into the state of the depôts, and the manner in which the Emigrants are therein lodged, fed, clothed and otherwise provided for and attended to.

Report to be made by Medical Inspector.

13. The Medical Inspector shall report to the Protector of Emigrants any circumstance which may come to his knowledge, showing that the depôt is not suitable for its purpose, or that the Emigrants are treated with any neglect or oppression.

Protectors and Medical Inspectors to be public servants.

14. Every Protector of Emigrants and every Medical Inspector of Emigrants shall be a public servant within the meaning of the Indian Penal Code.

And to have facilities for inspections, &c.

15. Every Emigration Agent, and all persons in charge of or employed in any depôt, or in any vessel licensed to carry Emigrants as hereinafter provided, shall give the Protector and the Medical Inspector every facility for making such inspections, examinations and surveys as may be necessary or proper under this Act, and shall afford them all such information as may be reasonably required by them.

IV.—RECRUITERS OF EMIGRANTS.

Protector of Emigrants to license Recruiters.

16. The Protector of Emigrants at each of the three ports aforesaid, and the British Consular Agent at each of the French ports in India, shall license so many fit persons as to him seems necessary, to be Recruiters of labourers,

and no person shall act or be employed as a Recruiter of labourers except under a license from a Protector of Emigrants or British Consular Agent.

Recruiter's license.

17. Every Recruiter shall be licensed to obtain labourers for some particular place to which emigration is lawful under this Act, and no license to obtain labourers for any place shall be granted except on the application of the Emigration Agent of such place.

Duration and cancelment of license.

18. No license shall be in force for a longer period than one year; and in case of misconduct on the part of any Recruiter, the Protector of Emigrants may cancel his license before the expiration of the period for which it was granted.

Form of license, and fee therefor.

19. Every license shall be in the form set forth in the second schedule hereto annexed.

For every license there shall be paid to the Protector a fee of fifteen rupees.

Recruiter to wear badge.

20. Every person holding a license as a Recruiter of labourers shall wear a badge bearing the following inscription in English and in the vernacular language of the Town, District or Districts in which he is licensed to engage labourers:—"Recruiter of Emigrants for the Mauritius" *(or other place as the case may be)*.

Countersignature of Recruiter's license.

21. No Recruiter shall engage or attempt to engage labourers in any District or in the Towns of Calcutta, Madras or Bombay, without having first exhibited his license to the Magistrate of such District, or a Magistrate of such Town, and obtained the countersignature of such Magistrate thereupon.

Such countersignature shall be given, provided that the license is in force at the time.

V.—CONTRACTS WITH EMIGRANTS.

Contracts for labour out of India unlawful, except under this Act.

22. Except under and in conformity with the provisions of this Act, it shall not be lawful to make any contract with any Native of India for labour to be performed in any place beyond British India, or to enable any Native of India to emigrate, or to assist any Native of India in emigrating:

provided that nothing in this Act shall apply—

to any contract with any Native of India for labour to be performed in any Foreign Settlement on the mainland of India or in any Native State in India;

to emigration to any such Settlement or State;

to any contract for labour to be performed in, or to emigration to, the Island of Ceylon; or

to any contract with or the emigration of any Native seaman or other person who of his own free will contracts to navigate or serve on board of any vessel or who embarks on board such vessel in pursuance of such contract, or any person who contracts to serve as a menial servant only, and who embarks as such menial servant.

Places for emigration to which contracts may be made with Natives.

23. Contracts may be made with Natives of India to emigrate—

to any of the British Colonies of Mauritius, Jamaica, British Guiana, Trinidad, St. Lucia, Grenada, St. Vincent, Natal, St. Kitts and Seychelles;

to any of the French Colonies of Réunion, Martinique, Guadeloupe and its dependencies, and Guiana,

and to the Danish Colony of St. Croix;

and it shall be lawful to enable or assist any Native of India to emigrate to any such Colony.

Power to legalize emigration to other places.

24. The Governor General in Council may, from time to time, by notification published in the *Gazette of India*, declare that the emigration of Natives of India shall be lawful to any place other than the places mentioned in section twenty-three:

Proviso.

provided that every such notification contain also a declaration, that the Governor General in Council has been duly certified that the Government of the place to which the notification refers has made such laws and other provisions as the Governor General in Council thinks sufficient for the protection of Natives of India emigrating to such place.

Contracts may be made for emigration to such other places.

25. From the date of any such notification contracts may be made with any Native of India for labour to be performed in any place to which emigration is authorzed in the notification, and it shall be lawful to enable or assist any Native of India to emigrate to such place;

but all contracts and emigration under such notification shall be made and conducted subject to the provisions of this Act.

26. Emigration shall not be lawful except from the port of Calcutta, the port of Madras or the port of Bombay.

From what ports emigration lawful.

VI.—REGISTRATION OF EMIGRANTS.

27. Every Native of India, who in any place other than the Towns of Calcutta, Madras or Bombay, enters into any engagement with a Recruiter to emigrate, shall, before leaving the District within which the engagement was entered into, appear with the Recruiter before a Magistrate, and no Recruiter shall remove such Emigrant from the said District until he has so appeared.

Natives engaging to emigrate to appear before Magistrate.

Upon so appearing, the Magistrate shall examine the intending Emigrant with reference to his engagement; and if it appears that he understands the nature of the engagement he has entered into and that he is willing to fulfil the same, the Magistrate shall register in a book to be kept for the purpose, in such form as the Local Government prescribes,

Examination and registration.

(a) the name, name of the father, and the age, of such Emigrant,

(b) the name of the village or place of which such Emigrant is a resident,

(c) the Emigration depôt to which it is intended he shall proceed, and

(d) the rate of wages and period of service, if any, agreed upon between the Emigrant and the Recruiter.

If the Magistrate thinks that the intending Emigrant does not understand the nature of the engagement, or has been induced to enter into the engagement by fraud or misrepresentation, he shall refuse to register his name.

A copy of every registration under this section written on substantial paper which shall not require a stamp, shall be furnished by the Magistrate to the Emigrant registered.

28. Authentic copies of every such registration shall be forthwith forwarded by the Magistrate to the Emigration Agent at the depôt to which the person named therein has been engaged to proceed, and to the Protector of Emigrants at the intended port of embarkation.

Copy of registration to be sent to Emigration Agent and Protector.

29. Every Native of India, who in the towns of Calcutta, Madras or Bombay, enters into any engagement with a Recruiter to emigrate, shall, within forty-eight hours of making such engagement, appear with the Recruiter before the Protector of Emigrants in such town; and no Recruiter shall remove such Emigrant from the said town, or to any Emigration depôt, until he has so appeared.

Registration of Emigrants recruited in presidency towns.

Upon his so appearing, the Protector of Emigrants shall examine the intending Emigrant with reference to his engagement; and if it appears that he understands the nature of the engagement he has entered into, and that he is willing to fulfil the same, the Protector of Emigrants shall register in a book to be kept for the purpose, in such form as the Local Government prescribes,

(a) the name, the name of the father, and the age of such Emigrant,

(b) the name of the village or place of which such Emigrant is a resident,

(c) the Emigration depôt to which it is intended he shall proceed, and

(d) the rate of wages and period of service, if any, agreed upon between the Emigrant and the Recruiter.

If the Protector of Emigrants thinks that the intending Emigrant does not understand the nature of the engagement, or has been induced to enter into the engagement by fraud or misrepresentation, he shall refuse to register his name.

A copy of every registration under this section, written on substantial paper which shall not require a stamp, shall be furnished by the Protector to the Emigrant registered.

30. An authentic copy of every such registration shall be forthwith forwarded by the Protector to the Emigration Agent of the place for which the person named therein has been engaged.

Copy of registration by Protector to be forwarded to Agent.

31. For the registration of every Emigrant under section twenty-seven or twenty-nine, the Recruiter shall pay to the Magistrate or the Protector of Emigrants, as the case may be, a fee of one rupee and eight annas.

Fee for registration by Protector.

On proof of the desertion of any Emigrant before embarkation, the fee paid in respect of such Emigrant may be refunded by the Magistrate or the Protector to the Recruiter by whom it was paid, under such rules as are from time to time made in that behalf by the Governor General in Council.

VII.—CONVEYANCE OF EMIGRANTS TO DEPÔTS.

32. (1.) Every Emigrant recruited under the provisions of this Act shall be conveyed by land or river with all convenient despatch to the depôt, at the port of embarkation, established by the Emigration Agent of the place to which such Emigrant has contracted to emigrate.

Conveyance of Emigrant to depôt.

(2.) The registered Emigrants engaged by any Recruiter shall, while proceeding to a depôt, be accompanied throughout the journey either by the Recruiter himself or by a competent person appointed by him with the approval of the Magistrate by whom the Emigrants have been registered. The Magistrate shall give to the person so appointed a certificate under his signature, stating that he has been appointed for the journey to the depôt.

Emigrants to be accompanied by Recruiter.

(3.) Every Recruiter by or through whom Emigrants may be forwarded to a depôt shall, throughout their journey, provide them with suitable lodging and food.

Recruiter to provide suitable food and lodging.

VIII.—ARRIVAL AT DEPÔTS AND PROCEDURE THEREON.

33. The arrival of each Emigrant at a depôt shall immediately be reported by the person in charge of the depôt to the Emigration Agent, and by such Agent to the Protector of Emigrants.

Arrival at depôt to be reported.

34. The copy of the registration of every Emigrant, received by the Emigration Agent from the Magistrate or from the Protector of Emigrants, shall as soon as conveniently may be after the arrival of the Emigrant be shewn to the Medical Inspector of Emigrants; and the Emigrant shall be examined by the Medical Inspector to ascertain if he is in a fit state of health to emigrate to the place to which he has contracted to proceed.

Copy of registration to be shown to Medical Inspector.

Emigrants to be inspected by him.

The Medical Inspector, if satisfied of his fitness, shall give a certificate thereof to the Emigration Agent: if satisfied of his unfitness, he shall give a certificate thereof to the Protector of Emigrants.

35. If the Medical Inspector certifies that any Emigrant is not in a fit state of health to emigrate to the place to which he has contracted to proceed,

When emigrant to be sent back to place of registration.

or if any irregularity has occurred in the recruitment of any Emigrant,

the Protector of Emigrants may order the Emigration Agent in whose depôt such Emigrant may be, forthwith to pay to him, the Protector of Emigrants, such reasonable sum as is necessary to enable the labourer to return to the place where he was registered, and the Protector may take any steps he thinks necessary for the conveyance of the labourer to such place.

36. On failure of the Emigration Agent for twenty-four hours to comply with an order of the Protector for the payment of any such sum, the Protector may pay the same to or on behalf of the Emigrant.

Failure of Emigration Agent to pay sum required to enable Emigrant to return.

Every sum so disbursed shall be recoverable by the Protector, with six per cent. interest from the date of disbursement, from the Emigration Agent on whose default it is paid, as money paid to the use of such Emigration Agent.

No further proof shall be required by any Court in any such case than that the Protector gave the Emigration Agent an order to pay such money, and that the Emigration Agent for a space of twenty-four hours made default in complying therewith.

Provided that every Emigrant who, from his state of health, is, in the opinion of the Medical Inspector, unfit to undertake the journey back to the place where he was registered, shall, in addition to his being conveyed back at the expense of the Emigration Agent, be entitled to continue in the depôt and to be fed, clothed, lodged and attended to there, by and at the expense of the Emigration Agent, until such time as the Protector otherwise orders.

37. The Emigration Agent, in the presence of the Protector of Emigrants and within forty-eight hours after the arrival of each Emigrant at the depôt, shall ascertain by personal communication with such Emigrant whether or not he has been properly fed and otherwise properly treated on his journey to the depôt.

Duty of Emigration Agent.

The Emigration Agent shall also, in the presence of the Protector and within such time as aforesaid, examine the copy of the registration furnished to the Emigrant under section twenty-seven or section twenty-nine. If for any reason further enquiry be necessary, such enquiry shall be made forthwith.

Unless the Emigration Agent, with the consent of the Protector, refuses to recognize or to be bound by the contract entered into by the Recruiter with the Emigrant, as shown by the copy of the registration produced by the Emigrant, such copy, if it be a copy furnished under section twenty-seven, shall be countersigned by both the Emigration Agent and the Protector, and if it be a copy furnished under section twenty-nine shall be countersigned by the Emigration Agent alone. The copy so countersigned, under whichever section it may have been furnished, shall be delivered back to the Emigrant.

If the Emigration Agent, without the consent of the Protector, refuses to be bound by the contract entered into by the Recruiter with the Emigrant, the Protector may thereupon order the Emigration Agent forthwith to pay to him, the Protector of Emigrants, such reasonable sum as is necessary to enable the Emigrant to return to the place where he was registered. On failure of the Emigration Agent to pay such sum within twenty-four hours of his being ordered so to do, the Protector may pay the same to or on behalf of the Emigrant. All the provisions of section thirty-six as to sums paid by the Protector shall apply, so far as the circumstances of the case permit, to sums paid by him under this section.

Refusal of Agent, without consent of Protector, to be bound by contract made by Recruiter.

The Protector shall also, in every case in which it seems to him proper to do so, institute a suit on behalf of the Emigrant against the Emigration Agent, for the recovery of damages for the breach of contract committed by the Emigration Agent.

Suits against Emigration Agent.

In every such suit, the contract entered into by the Recruiter shall be deemed to have been entered into by and to be binding on the Emigration Agent.

38. After the examination mentioned in section thirty-seven, and if the Medical Inspector has given a certificate of the fitness of the Emigrant to emigrate, the Emigration Agent shall deliver to the Emigrant a pass, countersigned by the Protector of Emigrants as hereinafter provided, stating the name and the age of the Emigrant and the name of his father, and certifying that he is in a fit state of health to emigrate to the place to which he has contracted to go.

After examination and Medical Inspector's certificate, Emigration Agent to grant a pass.

39. The Protector of Emigrants shall attend personally at the examination and passing of Emigrants by the Emigration Agent under sections thirty-seven and thirty-eight, and shall see that the Emigration Agent makes all such enquiries of the Emigrants as it may be his duty to make.

Protector of Emigrants to attend personally at examination and passing.

If such Protector is satisfied with such enquiries, but not otherwise, he shall countersign the pass delivered by the Emigration Agent.

And to countersign pass.

IX.—EMIGRANT VESSELS.

Emigrant not to be received on board an unlicensed ship.

40. (1.) It shall not be lawful to receive any Emigrant on board any vessel unless a license to carry Emigrants in such vessel has been obtained from the Local Government. The granting or withholding any such license shall be in the discretion of the Local Government.

Application for license.

(2.) The Master or owner of any vessel who desires to obtain a license to carry Emigrants in such vessel, shall apply in writing through the Protector of Emigrants to the Local Government for such license.

Contents of license.

(3.) Every such application shall state the number of men, women, and children proposed to be carried, and the tonnage and other particulars respecting the vessel.

Survey of vessel.

(4.) The Protector of Emigrants shall cause the vessel to be carefully surveyed by a competent person, with a view to ascertain her sea-worthiness and the extent and nature of her accommodation for Emigrants, and to ascertain that she is properly ventilated and is supplied with all the tackle requisite for her voyage.

Report after survey, and certificate to Master.

(5.) The Protector of Emigrants shall make a full report on the survey to the Local Government; and if he is of opinion that the vessel is in all respects suitable for the carrying of Emigrants under this Act, but not otherwise, he shall give a certificate to that effect to the Master of the vessel.

Bond to be executed by Master.

(6.) In consideration of his obtaining a license to carry Emigrants, the Master of every vessel intended to carry Emigrants shall, upon the requisition of the Protector of Emigrants and before any Emigrant embarks on board of such vessel, execute in duplicate a bond, in such form as the Local Government prescribes, binding himself and his owners in a penal sum of ten thousand rupees to conform to the several conditions in this Act provided. The Protector of Emigrants shall require the Master to execute such bond as aforesaid in duplicate, and shall forward one copy of it to the Government of the place to which the Emigrants are to be carried (or in the case of a French colony to the British Consular Agent at such colony) and the other copy of it to the Local Government.

Space and accommodation required on board Emigrant ships.

41. (1.) No certificate under section forty shall be granted, unless there be provided for the Emigrants, either between decks or in cabins on the upper deck firmly secured and entirely covered in, a space devoted to their exclusive use. Such cabins and space between decks shall in every part have a height of not less than five feet and a half.

(2.) No compartment shall take more than one adult Emigrant for every twelve superficial feet on deck, and for every cubic space of seventy-two feet, or more than one child who has completed two and has not completed ten years of age for every eight superficial feet on deck.

(3.) A distinct and separate place shall be fitted up for a hospital in every Emigrant vessel.

(4.) Women and children shall occupy a compartment of the vessel distinct and separate from the compartments of the single men.

(5.) An Emigrant above the age of ten years shall, for the purposes of this Act, count as an adult, and two children from one to ten years of age shall count as one adult.

Provisions, fuel and water.

42. (1.) There shall be actually laden and on board of every vessel carrying Emigrants, at the time of the departure of such vessel from the port at which they embark,

(a.) good and wholesome provisions for the use and consumption of the said Emigrants (over and above the victualling of the Captain, officers and crew, and of the cabin and other passengers, if any) in such quantity and of such description and quality as may be prescribed by any rule framed by the Governor General in Council under section fifty-six,

(b.) fuel for cooking such provisions, and

(c.) a supply of water, to the amount of seven gallons for every week of the probable length of the voyage for every Emigrant on board such vessel. Such water shall be carried in tanks to be approved by the Protector of Emigrants.

Surgeon, medicines, and stores.

(2.) Every such vessel shall, at the time of departure aforesaid, have actually on board and shall carry with her a properly qualified European or Native Surgeon, and such medicines and other stores in such quantity and of such quality as may be prescribed by rules made under section fifty-six.

Supply of water for vessel destined to call at intermediate port.

(3.) When any vessel is destined to call at a port or place in the course of her voyage for the purpose of filling up her tanks or casks, a supply of water at the rate hereinbefore mentioned, for every week of the probable length of the voyage to such port or place shall be deemed to be a compliance with this section.

The probable length of the voyage to such port or place shall be determined from time to time by the Protector of Emigrants, subject to the approval of the Local Government.

Supply in vessel fitted with distilling apparatus.

(4.) When any such vessel is fitted with Normandy's apparatus, or other apparatus approved by the Protector of Emigrants, for distilling sea-water, and with proper and sufficient means for working the same, a reduction shall be allowed of one-third in the quantity of water required under this section.

Protector and Inspector of Emigrants to ensure compliance with above provisions.

(5.) The Protector of Emigrants and the Medical Inspector of Emigrants shall see personally that all the provisions of this section are complied with.

Supply of extra clothing.

43. Before any vessel carrying Emigrants clears out for any place westward of the Cape of Good Hope, between the first day of March and the fifteenth day of September, the Protector of Emigrants shall personally see that every Emigrant is supplied with at least one extra double blanket, and that the same is placed with his other clothing or luggage.

Every Emigrant shall be allowed to make use of such double blanket so long as the vessel is outside of the tropics.

Certificates from Protector of Emigrants and from Emigration Agent.

44. Before any vessel licensed to carry Emigrants shall be cleared out from the port of Calcutta, Madras or Bombay, the Master of such vessel shall obtain from the Protector of Emigrants at the port of clearance, and from the Emigration Agent for the place to which the Emigrants are intended to proceed, certificates, under the hands of such Protector and Emigration Agent respectively, to the effect following, that is to say:—that such Protector and Emigration Agent have, in respect of the Emigrants proceeding in such vessel, done all that is hereinbefore required to be done on the part of such Protector and Emigration Agent respectively; and that all the directions herein contained for ensuring the health, comfort and safety of the Emigrants have been duly complied with, as well as all such rules as the Governor General in Council from time to time frames under section fifty-six.

X.—EMBARKATION.

Emigrants refusing to embark.

45. If any Emigrant without sufficient cause refuses or neglects to embark when called upon by the Emigration Agent so to do, it shall not be lawful to compel such Emigrant to embark or to put him on board-ship against his will, or to detain him against his will at the depôt or elsewhere: but nothing in this section shall diminish or affect the civil or criminal liabilities, which such Emigrant incurs by reason or in respect of his refusal or neglect aforesaid.

Proviso.

Every case in which an Emigrant is charged before a Magistrate of Police in a Presidency Town with refusing or neglecting to embark without sufficient cause, shall be heard and determined by such Magistrate in a summary manner, and every such labourer shall, on conviction, be punished in the manner provided in section four hundred and ninety-two of the Indian Penal Code for the punishment of offences under that section.

Time of sailing for places East of Cape of Good Hope.

46. Emigrants may leave India for any place East of the Cape of Good Hope to which emigration is lawful under this Act, at all times of the year.

For other places.

For any such place West of the Cape of Good Hope, Emigrants may leave only between the thirty-first day of July and the first day of March, unless they embark in vessels using steam-power, in which case they may leave at any time of the year.

Provided that, in cases of emergency, the Local Government may permit Emigrants for any place West of the Cape of Good Hope to leave between the thirty-first day of July and the first day of April.

Emigrant unfit to undertake voyage.

47. The Protector of Emigrants shall, from the report of the Medical Inspector and by personal communication with every Emigrant before embarkation, ascertain that the Emigrant is in good health and not incapacitated from labour by old age, bodily infirmity, or disease.

If the Protector of Emigrants is of opinion that any Emigrant is in a state of health which makes him unfit to undertake the voyage on which he is about to embark, the Protector shall refuse to permit his embarkation, and the husband, wife, father, mother, or child of such emigrant may, notwithstanding anything herein contained, refuse to embark.

The Protector of Emigrants shall also, before the embarkation of any Emigrant, ascertain that he has in his possession the copy of the registration provided under section twenty-seven or section twenty-nine.

If it appear to the satisfaction of the Protector of Emigrants that any Emigrant has lost such copy, the Protector may furnish such Emigrant with another copy of such registration, to be made from the copy received by the Protector from the Magistrate under section twenty-seven or from the Register kept by himself under section twenty-nine, and shall thereupon allow such Emigrant to embark.

Provisions of Act to be explained.

48. The Protector of Emigrants shall explain to all Emigrants, prior to their embarkation, the substance of the provisions of this Act so far as they immediately affect such Emigrants.

Procedure on embarkation.

49. (1.) When any Emigrants are about to embark on any vessel, the Emigration Agent for the place to which they are intended to proceed shall furnish the Master of the vessel with five copies of a list, specifying, as accurately as may be, the names, ages and occupations, and the names of the fathers, of the Emigrants about to embark on board such vessel.

Emigrant to give his pass to Master.

(2.) On embarkation, every Emigrant shall deliver to the Master of the vessel the pass granted to him under section thirty-eight; and the Master shall not receive any Emigrant on board unless he delivers up such pass. The Master shall compare the Emigrants who embark and the passes delivered by them with the list furnished by the Emigration Agent, and if the list appear to be correct, and to correspond with the passes delivered and with the Emigrants embarked, the Master shall sign the five copies of the list.

Protector to be personally present.

(3.) The Protector of Emigrants shall be personally present at the embarkation of all Emigrants, and shall see that the Master duly compares the list with the passes and Emigrants, and he shall himself also compare the list with the passes and Emigrants.

Examination by medical officer.

(4.) The Medical Inspector shall also be personally present at the embarkation of all Emigrants and shall examine each Emigrant to ascertain if he is in a fit state of health to emigrate to the place to which he has contracted to proceed; and the provisions of sections thirty-four, thirty-five and thirty-six shall apply, *mutatis mutandis*, to Emigrants examined under this clause.

One copy of list of Emigrants given to Protector, to be signed and returned to Master.

(5.) When the copies of the list have been signed, the Master shall give two copies to the Protector of Emigrants, who shall sign such copies if he believes

them to be correct, and shall return one copy to the Master of the vessel the other copy shall be filed in the office of the Protector of Emigrants.

Emigrant not having pass not to be allowed to remain on board.

(6.) The Protector of Emigrants shall not permit any Emigrant to remain on board who has not a pass, or is not mentioned in the list aforesaid.

Pass to be returned to Emigrant on arrival at place of destination.

(7.) Every pass delivered up to the Master of a vessel under this section shall be returned by him to the Emigrant by whom the same was delivered up, prior to such Emigrant disembarking on the arrival of the vessel at her place of destination.

Copy of list of Emigrants to be signed by Emigration Agent and returned to Master

50 The Master of every vessel carrying Emigrants shall, after the embarkation of the Emigrants and before the departure of the vessel, give to the Emigration Agent at the port from which such vessel is cleared out two others of the five copies of the list of Emigrants mentioned in section forty-nine, duly signed by the Master.

And by him to be delivered at place of destination.

The Emigration Agent shall thereupon sign such copies, and shall return to the Master one of the said copies, which shall, on the arrival of the vessel at the place of destination and previous to the disembarkation of any Emigrant, be delivered by the Master to the Protector of Emigrants, or other the proper officer, at such place.

Protector to send list of Emigrants to Government of place to which they sail

51. The Protector of Emigrants shall, by every vessel which carries Emigrants, send to the Protector of Emigrants or other the proper Government Authority at the place for which the Emigrants embark, a correct and detailed list of all Emigrants embarked in such vessel, compiled from the passes of the Emigrants and from the list signed by the Master as aforesaid.

Vessel sailing from Calcutta to depart within twenty four hours of embarkation.

52. The Master of every vessel carrying Emigrants from the port of Calcutta shall proceed on his voyage and depart with his vessel from Garden Reach within twenty-four hours after the embarkation of such of the Emigrants as shall have first embarked.

Vessels sailing from Calcutta to be towed to sea

53. Every vessel sailing from the port of Calcutta with Emigrants shall proceed from Garden Reach to sea under tow of a competent steamer.

Copies of Act and rules to be kept on board.

54 Two copies of this Act and of all rules made by the Governor General in Council under section fifty-six, and two copies of a translation of this Act and of such rules, in such language or languages as the Local Government may direct, shall be delivered to the Master of every vessel carrying Emigrants by the Emigration Agent at the time of clearance, and shall be kept on board of every such vessel during the whole voyage.

One of such copies or translations shall, upon request made at any reasonable time to the Master of the vessel, be produced to any Emigrant or passenger for his perusal.

Taking Emigrants for Seychelles to quarantine station of Mauritius.

55 In case of sickness breaking out on board of any vessel conveying Emigrants to Seychelles, such Emigrants may be taken to the quarantine-station of Mauritius.

In such case the Emigrants may, at their option, contract for service at Mauritius, or may proceed to Seychelles.

If they elect to contract for service in Mauritius, such Emigrants shall then be regarded and treated, in all respects, as if they had emigrated to Mauritius under the provisions of this Act.

XI.—SUPPLEMENTARY POWERS.

Power of the Governor General in Council to make rules.

56 The Governor General in Council may from time to time make rules consistent with this Act,—

(1.) To regulate the proportion of women to be taken with Emigrants, the proportion of children to be taken with adults, and the age below or above which children shall not be taken,

(2.) To prescribe the description, quantity and quality of provisions to be taken by vessels carrying Emigrants, the daily allowance of food and water to be issued to each Emigrant during the voyage, and the nature and amount of clothing which shall be supplied to the Emigrants;

(3.) To provide for the medical care of Emigrants during their residence at the depôts and on their voyages;

(4.) To prescribe the nature, quality and quantity of medical drugs and other stores to be carried on board such vessels;

(5.) To provide for the ventilation and cleanliness of such vessels during their voyages, and for their being furnished with a sufficient number of suitable boats for use in case of shipwreck or fire,

(6.) To provide for a journal being kept, by the Surgeon of every such vessel, of the health of the Emigrants, and of his treatment of the sick, together with full explanations of the causes of every death;

(7.) And generally to provide for the security, well-being, and protection of Emigrants.

All such rules shall be published in the *Gazette of India* and shall have effect as if they were contained in this Act.

Provided that, in cases of emergency, the Local Government may permit any vessel carrying Emigrants to leave port although the proportion of women or children embarked on board such vessel is not in accordance with the said rules.

Power to prohibit emigration to any place to which emigration is allowed.

57. Whenever the Governor General in Council has reason to believe that in any place to which emigration is lawful under this Act, proper measures have not been taken for the protection of Emigrants immediately upon their arrival in such place or during their residence therein, or for their safe return to India, or to provide a return-passage to India for any such Emigrants at or about the time at which they are entitled to such return-passage, the Governor General in Council may, by notification

published in the *Gazette of India*, declare that emigration to such place shall cease and be prohibited from a certain day to be specified in the notification.

Emigration to place mentioned to be suspended.

58. After any notification has been published under section fifty-seven, emigration to such place as is specified in such notification shall be suspended from the day specified in the notification: but such suspension shall not affect any act done, offence committed, or proceedings commenced before such suspension.

During suspension, laws against emigration to be in force as to place specified.

59. During the time of such suspension any provisions of this Act prohibiting emigration, or the aiding or abetting of emigration, or the making of any contract for labour to be performed by any Native of India out of the British territories in India, shall take effect so far as relates to the place specified in the notification, in the same manner and to the same extent as if emigration to such place had never been declared to be lawful.

Revocation of suspension.

60. Whenever the Governor General in Council is satisfied that, in the place specified in any notification under section fifty-seven, proper measures have been taken and will be adopted for the protection of Emigrants immediately upon their arrival thereat and during their residence therein, and for their safe return to India, and for providing return-passages to India for such Emigrants at or about the time at which they are entitled to such return-passages, the Governor General in Council may notify in the *Gazette of India* that emigration to such place shall again be allowed from a day to be specified in such notification.

Thereupon all the provisions of this Act authorizing emigration to such place shall, from the day so specified, be revived and have the same effect as if such emigration had not been suspended, except as to acts done, offences committed, and proceedings commenced during the time of such suspension.

Power to prohibit emigration.

61. Whenever the Governor General in Council or the Local Government has reason to believe that, in any place to which emigration is lawful, the plague or other infectious disease dangerous to human life has broken out,

or that proper measures have not been taken for the protection of Emigrants immediately upon their arrival in such place or during their residence therein,

or for their safe return to India,

or to provide a return-passage to India for any such Emigrants at or about the time at which they are entitled to such return-passage,

the Governor General in Council or the Local Government may, by notification published in the *Gazette of India* or the local Gazette (as the case may be), declare that emigration from British India or from the territories subject to the Local Government (as the case may be) to such place shall cease and be prohibited from a certain day to be specified in the notification.

Any notification issued by the Governor General in Council under this section may be cancelled by notification in the *Gazette of India*.

Any notification issued by the Local Government under this section may be cancelled by order of the Governor General in Council, or by the Local Government.

Power to increase fees.

62. The Governor General in Council may, from time to time, by notification in the *Gazette of India*, increase any fee payable under sections eleven, nineteen and thirty-one and may also in like manner reduce to its present amount any fee so increased:

Provided that no fee shall be increased under this section by more than double such amount.

XII.—SPECIAL PROVISIONS AS TO FRENCH COLONIES.

Nomination of Agents for Calcutta, Madras and Bombay.

63. The French Government may nominate a person to be Emigration Agent under this Act for each of the Ports of Calcutta, Madras and Bombay. Provided that such person, before entering on the duties of his office under this Act, has been approved by Her Majesty.

Proviso.

Powers of Agents.

64. The Emigration Agents so nominated and approved as aforesaid shall be authorized, under the conditions prescribed in this Act, to recruit and engage Native labourers for all or any of the French Colonies aforesaid.

Operations of recruitment.

65. The said Emigration Agents shall act in conformity with the regulations now or hereafter existing for the recruitment of Native labourers for British Colonies, and shall, with regard to the operations of recruitment which are entrusted to them, enjoy for themselves and the persons whom they may employ in the management of the said operations, all the facilities and the advantages afforded to the Emigration Agents for British Colonies.

Protector of Emigrants.

66. The Protector of Emigrants at each of the three British Ports aforesaid, shall act for the British Government as Protector of labourers emigrating under the provisions of this Part of this Act.

In French Ports in India the duty imposed on the British Consular Agents by Article V of the Convention printed in the third schedule hereto annexed shall be performed under such instructions as may be given by the Governor General in Council in this behalf.

Contracts of service, with certain exceptions, to be made in India. Effect of contract.

67. All contracts of service made with labourers emigrating to French Colonies under this Act, except the contracts mentioned in clause four of Article IX and clause two of Article X of the said Convention, shall be made in India, and shall bind the Emigrant either to serve a person designated by name, or to serve a person to whom he is allotted by the proper authority on his arrival in the Colony to which he emigrates.

Matters to be provided for in contract.

68. The contracts of service shall be in accordance with the terms of the said Convention, and shall make provision for—

(1.) The duration of the engagement at the expiration of which the Emigrant shall receive a return-passage to India at the expense of the French Government, and the terms on which he may abandon or renounce his right to a free return-passage.

(2.) The number of days and hours of work.

(3.) The wages and rations as well as the rate of payment for extra work, and all the advantages promised to the Emigrant.

(4.) Gratuitous medical treatment for the Emigrant, except in cases where, in the opinion of the proper Government officer, his illness has arisen from his own misconduct.

(5.) In every contract of engagement there shall be inserted an exact copy of Articles IX, X, XX and XXI of the said Convention.

Power to extend Act to French Colonies not expressly named.

69. The Governor General in Council may, by order to be published in the *Gazette of India*, extend this Act to any other French Colony not expressly named herein, at which a British Consular Agent is established and to which the application of the said Convention shall be extended, and in such order may declare the probable length of the voyage to such Colony.

Such declaration shall have the same effect as if it formed part of this section.

Emigrant vessel to carry European Surgeon and Interpreter.

70. Every Emigrant vessel sailing to a French Colony shall carry an European Surgeon and an Interpreter.

XIII.—PENALTIES.

For making unlawful contract of labour.

71. Whoever, except under and in conformity with the provisions of this Act, makes any contract with any Native of India for labour to be performed in any place beyond British India to which emigration is not authorized under this Act, shall be deemed to have committed the offence specified in section three hundred and sixty-three of the Indian Penal Code;

And whoever knowingly enables or assists any Native of India to emigrate to any such place, or aids in or abets the emigration of any Native of India to any such place, shall be deemed to have abetted the commission of that offence.

For recruiting without being licensed.

72. Whoever, not being a Recruiter duly licensed under this Act, acts or is employed as a Recruiter of labourers, or contrary to the provisions of this Act, enters into any contract with a Native of India for labour to be performed by such Native in any place beyond British India, shall be liable to a fine not exceeding five hundred rupees.

For Recruiter failing to take engaged labourers before Magistrate or Protector.

73. Whoever, being a duly licensed Recruiter, removes any Emigrant whom he may engage in any district or place other than the towns of Calcutta, Madras or Bombay, from such district or place, without such Emigrant having appeared along with the Recruiter before a Magistrate in order that the Emigrant might be examined and registered;

and whoever removes any Emigrant whom he may engage in any one of the towns of Calcutta, Madras or Bombay, from such town, or to an emigration depôt, without such Emigrant having appeared with the Recruiter before the Protector of Emigrants in order that the Emigrant might be examined and registered;

For fraudulently inducing labourer to contract.

and whoever by means of intoxication, violence, fraud, or false pretences induces any Native of India to enter into a contract for labour to be performed by him in any place to which emigration is lawful under this Act, or to proceed to any such place without having entered into any contract;

For not supplying proper food.

and whoever fails to supply any Emigrant whom he has engaged, and who is registered, with suitable food, or otherwise ill-treats such Emigrant on his journey to the depôt;

For not taking labourer to depôt.

and whoever forwards, sends or conveys any such Emigrant otherwise than is provided in section thirty-two, or to any house or place in or near the Towns of Calcutta, Madras or Bombay, respectively, other than the depôt for the Emigrants for the place at which such Emigrant has contracted to labour,

shall be liable to a fine not exceeding five hundred rupees.

For forwarding labourers, or allowing them to go, without being duly registered.

74. Whoever, being a duly licensed Recruiter, forwards or sends any Emigrant from the district or town in which he has entered into an engagement, to any emigration depôt, without such Emigrant having been duly registered in accordance with the provisions of sections twenty-seven and twenty-nine;

and whoever, being a duly licensed Recruiter, induces or knowingly permits any such Emigrant to leave such district or town, or to proceed to any emigration depôt, for the purpose of emigrating to any place, without the Emigrant being duly registered as aforesaid,

shall be liable to a fine not exceeding five hundred rupees.

For false representation of Government authority.

75. Whoever, without lawful authority, issues any written order to the Police to assist himself or any other person to procure labourers to proceed to any place beyond British India, or falsely represents that such labourers are required by the Government or are to be engaged on behalf of Government, shall be liable to a fine not exceeding five hundred rupees.

For receiving Emigrants in an unlicensed vessel.

76. The Master of any vessel which has not been licensed as provided in section forty, knowingly receiving any Emigrant on board in order to convey such Emigrant to any place contrary to the provisions of this Act, shall be liable to imprisonment for a period not exceeding one year, and also to a fine not exceeding one thousand rupees for every such Emigrant received on board, and the vessel shall be liable to be forfeited.

For clearing ship without complying with rules.

77. If the Master of any vessel, at the port of Calcutta, the port of Madras, or the port of Bombay, clears such vessel for any place to which emigration is lawful under this Act, and takes on board any Emigrant without having fully complied with every particular required in sections forty-one and forty-two, he shall be liable to a fine not exceeding two hundred rupees for every Emigrant so taken on board.

For taking on board after clearance Emigrants not entered in list.

78. If the Master of any vessel, after having cleared such vessel for any place to which emigration is lawful under this Act, takes on board any Emigrant without such Emigrant having been duly entered in the lists mentioned in sections forty-nine and fifty, and in the manner in those sections prescribed, he shall be liable to a fine not exceeding two hundred rupees for every Emigrant so taken on board.

For fraudulent acts whereby certificate becomes inapplicable to vessel.

79. If after having obtained a certificate in accordance with the provisions of section forty, the Master of any vessel cleared for any place to which emigration is lawful under this Act, fraudulently does, or suffers to be done, any act or thing whereby such certificate becomes inapplicable to the altered state of the vessel or other matter to which such certificate relates, he shall be liable to a fine not exceeding five thousand rupees,

and he may also be sued on any bond which he may have executed in consideration of any license obtained for the vessel as originally described.

For proceeding to sea without steam.

80. If the Master of a vessel sailing from the port of Calcutta, licensed under section forty and sailing with Emigrants on board, without reasonable excuse causes or allows his vessel to proceed from Garden Reach to sea, or to proceed any part of the distance between Garden Reach and sea, without his vessel being under tow of a competent steamer,

or if such vessel has not left Garden Reach and proceeded on her voyage within the time prescribed in section fifty-two,

the Master of such vessel shall be liable to a fine not exceeding one thousand rupees.

Customs officers may search and detain for purposes of this Act.

81. All the powers vested by law in the officers of Customs in regard to the searching and detention of vessels, or otherwise, for the prevention of smuggling on board thereof, may be exercised by such officers for the prevention of the illegal embarkation of Emigrants on board vessels bound for any place to which emigration is lawful under this Act, and of other offences against this Act.

Prosecutions under this Act where and how instituted.

82. All prosecutions under this Act shall be instituted on information laid at the instance of an Emigration Agent, or of a Protector of Emigrants, or of an officer appointed for the purpose by the Local Government, before a Magistrate of Police, or before a Magistrate, according as they shall be instituted for offences committed within or for offences committed beyond the limits of the towns of Calcutta, Madras and Bombay.

Mode of recovering fines.

All fines imposed under this Act may be recovered, if for offences committed outside the limits of the said towns, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being.

XIV.—MISCELLANEOUS.

Probable length of voyages to places mentioned in section twenty-three.

83. The probable length of the voyages to the places mentioned in section twenty-three, from Calcutta, Madras or Bombay respectively, shall, for the purposes of this Act, and in the case of sailing vessels, be deemed to be as follows :—

FROM CALCUTTA :—

To Mauritius, Seychelles and Réunion ...	Between the months of April and October inclusive, ten weeks; and between the months of November and March inclusive, eight weeks.
To Jamaica, British Guiana, Trinidad, St. Lucia, Grenada, St. Vincent, St. Kitts and St. Croix, Martinique, Guadeloupe and its dependencies ...	Twenty weeks.
To French Guiana ...	Twenty-six weeks.
To Natal ...	Twelve weeks.

FROM MADRAS :—

To Mauritius, Seychelles and Réunion ...	Between the months of April and October inclusive, seven weeks; and between the months of November and March inclusive, six weeks.
To Jamaica, British Guiana, Trinidad, St. Lucia, Grenada, St. Vincent, St. Kitts, St. Croix, Martinique, Guadeloupe and its dependencies, and French Guiana ...	Nineteen weeks.
To Natal ...	Ten weeks.

FROM BOMBAY :—

To Mauritius, Seychelles and Réunion ...	Between the months of April and September inclusive, five weeks; and between the months of October and March inclusive, six weeks.
To Jamaica, British Guiana, Trinidad, St. Lucia, Grenada, St. Vincent, St. Kitts, St. Croix, Martinique, Guadeloupe and its dependencies, and French Guiana ...	Nineteen weeks.
To Natal ...	Ten weeks.

In the case of vessels propelled either wholly or in part by steam the Local Government may, by

notification in the Official *Gazette*, fix, for the purposes of this Act, the probable length of the voyages aforesaid.

Notification legalizing emigration to new place to give probable length of voyages thither.

84. Every notification under section twenty-four shall state the probable length of the voyages from Calcutta, Madras and Bombay, respectively, to every place to which emigration is thereby authorized, and thereupon such period shall, for the purposes of this Act, be taken to be the probable length of such voyage.

Exercise of powers of Magistrate of the District under this Act.

85. The Local Government may from time to time authorize any person invested with the powers of a Magistrate, as defined in the Code of Criminal Procedure, to perform the duties and exercise the powers by this Act assigned to and conferred on the Magistrate of the District.

Every person so authorized shall in all respects for the purposes of this Act be deemed to be included in the words "the Magistrate."

Act and rules made under it not to apply to certain vessels.

86. Nothing in this Act or in any rule to be made by the Governor General in Council under section sixty-one shall apply to any vessel in the service of the Lords Commissioners of the Admiralty, or to any of Her Majesty's vessels.

THE FIRST SCHEDULE.

(*See section* 2.)

Number and year.	Title.
XLVI of 1860..	To authorize and regulate the Emigration of Native Labourers to the French Colonies.
VII of 1862 ...	To amend Act XLVI of 1860 (to authorize and regulate the Emigration of Native Labourers to the French Colonies.)
XIII of 1864 .	To consolidate and amend the laws relating to the Emigration of Native Labourers.
VI of 1869 ...	To amend the law relating to the Emigration of Native Labourers.
VI of 1870 ...	To enable the Governor General in Council to increase the fee payable under section thirty-one of the Emigration Act.

THE SECOND SCHEDULE.

(*See section* 19.)

Office of the Protector of Emigrants at the Port of

A B is hereby licensed under the Indian Emigration Act, 1871, to be a Recruiter for engaging persons to proceed to for the purpose of labouring for hire.

This license will be in force for one year only from this date.

Dated the day of

(*Signed*) *C. D.*,
Protector of Emigrants.

THE THIRD SCHEDULE.

(*See sections* 66, 67 *and* 68.)

Convention between Her Majesty and the Emperor of the French relative to the Emigration of Labourers from India to the French Colonies, with an additional article thereto annexed.

Signed at Paris, July 1861.

[*Ratifications exchanged at Paris, July* 30*th*, 1861.]

His Majesty the Emperor of the French having made known, by a declaration dated this day (1st July 1861) his resolution to put an end to the recruitment upon the coast of Africa of negro labourers by means of redemption; and Her Majesty the Queen of the United Kingdom of Great Britain and Ireland desiring, in consequence, to facilitate the immigration of free labourers into the French Colonies, their said Majesties have resolved to conclude a Convention destined to regulate the recruitment of such labourers in the British territories in India. For this purpose they have named as their Plenipotentiaries:—

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, the Most Honourable Henry Richard Charles Earl Cowley, Her Majesty's Ambassador Extraordinary and Plenipotentiary to the Emperor of the French;

And His Majesty the Emperor of the French, M. Edouard Antoine Thouvenel, Senator, His Minister and Secretary of State for the Department of Foreign Affairs;

Who, after having communicated to each other their respective full powers, found in due form, have agreed upon the following Articles:—

ARTICLE I.

The French Government shall be at liberty to recruit and engage labourers for the French Colonies in the Indian Territories belonging to Great Britain, and embark Emigrants, being subjects of Her Britannic Majesty, either in British or French Ports in India, under the conditions hereinafter stipulated.

ARTICLE II.

The French Government shall entrust the direction of its operations in every centre of recruitment to an Agent chosen by itself.

Those Agents must be approved by the British Government.

Such approval is assimilated, with regard to the right of granting and withdrawal, to the Exequatur given to Consular Agents.

ARTICLE III.

This recruitment shall be effected conformably to the regulations which now exist, or may hereafter be established, for the recruitment of labourers for British Colonies.

ARTICLE IV.

The French Agent shall, with regard to the operations of recruitment which are intrusted to him, enjoy for himself and for the persons whom he may employ, all the facilities and advantages afforded to the Recruiting Agents for British Colonies.

ARTICLE V.

The Government of Her Britannic Majesty shall appoint in those British Ports where Emigrants may be embarked, an Agent who shall be specially charged with the care of their interests.

In French Ports the same duty with regard to Indian subjects of Her Britannic Majesty shall be confided to the British Consular Agent.

Under the term "Consular Agents" are comprised Consuls, Vice-Consuls, and all other Commissioned Consular Officers.

ARTICLE VI.

No Emigrant shall be embarked unless the Agent described in the preceding Article shall have been enabled to satisfy himself, either that the Emigrant is not a British subject or, if a British subject, that his engagement is voluntary, that he has a perfect knowledge of the nature of his contract, of the place of his destination, of the probable length of his voyage, and of the different advantages connected with his engagement.

ARTICLE VII.

The contracts of service, with the exception provided for by section 4 of Article IX, and by section 2 of Article X, shall be made in India, and shall either bind the Emigrant to serve a person designated by name, or to serve a person to whom he shall be allotted by the proper authority on his arrival in the Colony.

ARTICLE VIII.

The contracts shall, moreover, make stipulation for:—

1. The duration of the engagement, at the expiration of which the Emigrant shall receive a return-passage to India

at the expense of the French Government, and the terms on which it will be competent to him to abandon or renounce his right to a free return-passage.

2. The number of days and hours of work.

3. The wages and rations, as well as the rate of payment for extra work, and all the advantages promised to the Emigrant.

4. Gratuitous medical treatment for the Emigrant, except in cases where, in the opinion of the proper Government officer, his illness shall have arisen from his own misconduct.

In every contract of engagement there shall be inserted an exact copy of Articles IX, X, XX and XXI of the present Convention.

ARTICLE IX.

1. The duration of the Immigrant's engagement shall not be more than five years. In case, however, he shall be duly proved to have absented himself from work, he shall be bound to serve a number of days equal to the time of his absence.

2. At the expiration of that period, every Indian who shall have attained the age of ten years at the time of his departure from India, shall be entitled to a return-passage at the expense of the French Government.

3. If he can show that his conduct has been regular, and that he has the means of subsistence, he may be allowed to reside in the Colony without any engagement; but from that time he will lose his right to a free return-passage.

4. If he consents to contract a new engagement, he will be entitled to a bounty, and will retain his right to a return-passage at the expiration of this second engagement.

The right of the Immigrant to a return-passage extends to his wife, and to his children who quitted India under the age of ten years, as well as to those born in the Colonies.

ARTICLE X.

The Immigrant shall not be bound to work more than six days in seven nor more than nine hours and a half a day.

The conditions of task-work and every other kind of regulation for work, shall be freely arranged with the labourer. The obligation to provide, on holidays, for the care of animals and the necessities of daily life, shall not be considered as work.

ARTICLE XI.

In British Ports, the arrangements which precede the departure of the Emigrants shall be conformable to those prescribed by the regulations for the British Colonies.

In French Ports, the Emigration Agent or his deputies shall, on the departure of every Emigrant ship, deliver to the British Consular Agent a nominal list of the Emigrants who are subjects of Her Britannic Majesty, with a description of their persons, and shall also communicate to him the contracts of which he may require copies.

In such case, only one copy shall be given of all contracts of which the provisions are identical.

ARTICLE XII.

In the Ports of embarkation, the Emigrants who are subjects of Her Britannic Majesty shall be at liberty, conforming to the regulations of Police relative to such establishments, to leave the depôts, or other place in which they may be lodged, in order to communicate with the British Agents, who, on their part, may at any reasonable hour visit the places in which the Emigrants, subjects of Her Britannic Majesty, are collected or lodged.

ARTICLE XIII.

Emigrants may leave India for the Colonies to the East of the Cape of Good Hope at all times of the year.

For other Colonies they may leave only from the first of August to the fifteenth of March. This arrangement applies only to sailing vessels; vessels using steam-power may leave at any time of the year.

Every Emigrant sailing from India for the Antilles, between the first of March and the fifteenth of September, shall receive at least one double blanket over and above the clothing usually allowed to him, and may make use of it so long as the vessel is outside of the Tropics.

ARTICLE XIV.

Every Emigrant vessel must carry an European Surgeon and an Interpreter.

The Captains of Emigrant vessels shall be bound to take charge of any despatch which may be delivered to them by the British Agent at the Port of embarkation for the British Consular Agent at the Port of destination and to deliver it to the Colonial Government immediately after his arrival.

ARTICLE XV.

In every vessel employed for the conveyance of Emigrants subjects of Her Britannic Majesty, the Emigrants shall occupy, either between decks, cabins on the upper deck or in firmly secured and entirely covered in, a space devoted to their exclusive use. Such cabins and space between decks shall in every part have a height of not less than five feet and a half.

No compartment shall take more than one adult Emigrant for every cubic space of seventy two feet in the Presidency of Bengal and at Chandernagore, and for every cubic space of sixty feet in other French Ports, and in the Presidencies of Bombay and Madras.

An Emigrant above the age of ten years shall count as an adult, and two children from one to ten years of age shall count as one adult.

A place shall be fitted up for a hospital in every Emigrant ship.

Women and children shall occupy compartments of the vessel distinct and separate from those of the men.

ARTICLE XVI.

Each shipment of Emigrants shall include a proportion of women equal to at least one-fourth of the number of men. After the expiration of three years, the numerical proportion of women shall be raised to one-third; after two years more, it shall be raised to one-half; and after a further period of two years, the proportion shall be the same as may be fixed for the British Colonies.

ARTICLE XVII.

The British Agents at the embarkation shall have, at all reasonable times, the right of access to every part of the ship which is appropriated to the use of Emigrants.

ARTICLE XVIII.

The Governors of the French establishments in India shall make such administrative regulations as may be necessary to ensure the complete execution of the preceding stipulations.

ARTICLE XIX.

On the arrival of an Emigrant ship in any French Colony, the Government shall cause to be transmitted to the British Consular Agent any despatches which it may have received for him, together with—

1. A nominal list of all labourers disembarked who are subjects of Her Britannic Majesty.

2. A list of the deaths or births which may have taken place during the voyage.

The Colonial Government shall take the necessary measures to enable the British Consular Agent to communicate with the Emigrants before their distribution in the Colony.

A copy of the "List of distribution" shall be delivered to the Consular Agent.

He shall be informed of all deaths and births which may occur during the period of engagement, as well as of all changes of employer, and of all departures on a return-passage.

Every fresh engagement, or act of renunciation of the right to a free return-passage, shall be communicated to the Consular Agent.

ARTICLE XX.

All Immigrants, being subjects of Her Britannic Majesty, shall, in the same manner as other subjects of the British Crown, and conformably to the ordinary rules of international law, enjoy, in the French Colonies, the right of claiming the assistance of the British Consular Agents; and no obstacle shall be opposed to the labourer's resorting to the Consular Agent and communicating with him; without prejudice, however, to the obligations arising out of his engagement.

ARTICLE XXI.

In the distribution of labourers no husband shall be separated from his wife, nor any father or mother from their children under fifteen years of age. No labourer shall be required to change his employer without his own consent, unless he be transferred to the Government, or to the person who has acquired the property on which he is employed.

Immigrants who may become permanently incapable of work, either by sickness or by any other cause beyond their

own control, shall be sent back at the expense of the French Government, whatever time may still be wanting to entitle them to a free return-passage.

ARTICLE XXII.

All operations of immigration may be carried on in the French Colonies by French or British vessels without distinction.

British vessels which may engage in those operations shall be bound to conform to all the measures of Police, health, and equipment which may apply to French vessels.

ARTICLE XXIII.

The labour-regulations of Martinique shall serve as the basis for all the regulations of the French Colonies into which Indian Emigrants, subjects of Her Britannic Majesty, may be introduced.

The French Government engages not to introduce into those regulations any modification, the result of which would be to place the said Indian subjects in an exceptional position, or to impose upon them conditions of labour more stringent than those prescribed by the said regulations.

ARTICLE XXIV.

The present Convention applies to emigration to the Colonies of Ré-union, Martinique, Guadeloupe and its dependencies, and Guiana.

It may hereafter be applied to immigration to other Colonies in which British Consular Agents shall be established.

ARTICLE XXV.

The provisions of the present Convention relative to the Indian subjects of Her Britannic Majesty shall apply to the Natives of every Indian State which is under the protection or political control of Her said Majesty, or of which the Government shall have acknowledged the supremacy of the British Crown.

ARTICLE XXVI.

The present Convention shall begin to take effect on the first of September 1861, and shall continue in full force for three years and a half. It shall remain in full force, if notice for its termination be not given in the course of the month of September of the third year, and then notice can be given only in the course of the month of September of each succeeding year.

In case of notice being given for its termination, it shall cease eighteen months afterwards.

Nevertheless the Governor General of British India in Council shall, in conformity with the Act of the 19th of September, 1856, relative to immigration to British Colonies, have the power to suspend at any time emigration to any one or more of the French Colonies, in the event of his having reason to believe that in any such Colony proper measures have not been taken for the protection of the emigrants immediately upon their arrival or during their residence therein, or for their safe return to India, or to provide a return-passage to India for any such emigrants at or about the time at which they are entitled to such return-passage.

In case, however, the power thus reserved to the Governor General of British India should at any time be exercised, the French Government shall have the right immediately to terminate the whole Convention, if they should think proper to do so.

But in the event of the determination of the present Convention, from whatever cause, the stipulations relative to Indian subjects of Her Britannic Majesty introduced into the French Colonies shall be maintained in force in favour of the said Indian subjects, until they shall [illegible] been sent back to their own country, or [illegible] their right to a return-passage to India.

The whole.

ARTICLE XX[illegible]

The present Convention s[illegible]eive, Pensions, [illegible] the Denomin[illegible]tions shall be exchan[illegible] Saleanah, Rozenah, or [illegible] if possible.

In witne[illegible] any oth[illegible] Description of Grant, in the Provinces ceded by the Nawaub Vizier [illegible] the Honourable [illegible] India [illegible]

signed [illegible] Done at [illegible] (1st day [illegible] our Lord one thousand eight hundred [illegible]

arma[illegible]

(L. S.) [illegible] Invalid [illegible]

(L. S.) [illegible] Pension [illegible]

Sections twenty-three to twenty-six inclusive.

ADDITIONAL [illegible]n for the Settle-

His Majesty the Emperor of [illegible]ation of th[illegible] having stated that, in consequence of the order which he gave long ago that no more African Emigrants should be introduced into the Island of Réunion, that Colony has, since last year, had to obtain labourers from India and China; and Her Britannic Majesty having, by a Convention signed on the 25th of July 1860, between Her Majesty and His Majesty the Emperor of the French, authorized the Colony of Réunion to recruit six thousand labourers in her Indian possessions, it is agreed that the Convention of this date shall take effect forthwith, with regard to the said Colony of Réunion.

The present Additional Article shall have the same force and validity as if it were inserted, word for word, in the Convention signed this day. It shall be ratified, and the ratifications shall be exchanged at the same time as those of the Convention.

In witness whereof the respective Plenipotentiaries have signed the same, and have affixed thereto the seals of their arms.

Done at Paris, the 1st of July 1861.

(L. S.) COWLEY.

(L. S.) THOUVENEL.

WHITLEY STOKES,

Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

TTA, SATURDAY, MARCH 18, 1871.

Part in order that it may be filed as a separate compilation.

PART V.

into the Council of the Governor General for
ws and Regulations, or published under Rule 19.

ENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 3rd March 1871, and was referred to a Select Committee with instructions to make their report thereon in two months :—

No. 7 OF 1871.

A Bill to consolidate and amend the law relating to pensions and grants by Government of money or land-revenue.

Preamble.

FOR the purpose of consolidating and amending the law relating to pensions and grants by Government of money or land-revenue; It is hereby enacted as follows :—

I.—Preliminary.

Short title

Extent of Act.

1. This Act may be called 'The Pensions' Act, 1871': It extends to the whole of British India;

And it shall come into force at the expiration of one month from the passing thereof.

Enactments repealed.

2. The enactments mentioned in the schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule.

Saving of rules.

But all rules in regard to the payment of pensions and the identification of the persons entitled to receive them, made under any such enactment, shall be deemed to have been made under this Act so far as they are consistent herewith.

II.—Rights to Pensions.

Bar of suits relating to pensions.

3. No Civil Court shall take cognizance of suits to enforce claims to any pensions, or grants of money, or assignments of land-revenue, conferred or made by the British or any former Government.

Pensions for lands held under grants in perpetuity.

4. Nothing in section three applies to pensions heretofore granted by Government, either wholly or in part as an indemnity for loss sustained by the resumption by a Native Government of lands held under sanads purporting to confer a right in perpetuity. Such pensions shall not be liable to resumption on the death of the recipient, but every such pension shall be capable of alienation and descent, and may be sued for and recovered in the same manner as any other property.

Claims to be made to Collector.

5. All persons claiming pensions or grants by Government of money or land-revenue shall prefer their claims to the Collector of the District, or Deputy Commissioner, or other officer authorized in this behalf by the Local Government, and such officer shall dispose of such claims in accordance with such rules as the Chief Revenue Authority may, subject to the general control of the Local Government, from time to time prescribe in this behalf.

III.—Mode of Payment.

Payment to be made by Collector.

6. All pensions or grants by Government of money or land-revenue shall be paid by the Collector, or the Deputy Commissioner or other authorized officer, subject to such rules as may from time to time be prescribed by the Chief Controlling Revenue Authority.

Commutation of pensions.

7. The Local Government may, with the consent of the holder, order the whole or any part of his pension or grants by Government of money or land-revenue to be commuted for a lump sum on such terms as may seem fit.

Alteration of place of payment of pension.

8. On the application of any person entitled to receive a pension, or grants by Government of money or land-revenue, the place of payment may, if the Chief Controlling Authority thinks fit, be altered.

IV.—Miscellaneous.

Exemption of certain pensions from attachment.

9. The reduced pay or pension, however called, of any invalid officer, soldier, sailor or retainer of the army or navy, in the military or naval service of Her Majesty or of the East India Company,

and also any monthly or yearly pensions, or pecuniary allowance to any person, in consideration of past services and present infirmities, or old age, granted by authority of the Governor General in Council, or of the Local Government,

and also the pension of any out-pensioner of Chelsea or Greenwich Hospital, granted by authority of the Commissioners of Chelsea or Greenwich Hospital respectively,

and also all money due or to become due on account of any such pension or allowance,

shall be exempt from seizure, attachment, or sequestration by process of any Court in British India, at the instance of a creditor, for any demand against the pensioner, or in satisfaction of a decree or order of any such Court.

Assignments, &c., in anticipation of such pensions, to be void.

10. All assignments, agreements, orders, sales and securities of every kind made by the person entitled to any pension, pay or allowance mentioned in section nine, in respect of any money not payable at or before the making thereof, on account of any such pension, pay or allowance, or for giving or assigning any future interest therein, are null and void.

Reward to informers.

11. Whoever proves to the satisfaction of the Local Government that any pension is fraudulently or unduly received by the person enjoying the benefit thereof shall be entitled to a reward equivalent to the amount of such pension for the period of six months.

Power to make rules.

12. The Chief Controlling Revenue Authority may, with the consent of the Local Government, from time to time make rules consistent with this Act respecting all or any of the following matters :—

(1) the place and times and the person at which and to whom any pension shall be paid,
(2) inquiries into the identity of claimants,
(3) records to be kept on the subject of pensions,
(4) transmission of such records,
(5) correction of such records,
(6) delivery of certificates to pensioners,
(7) registers of such certificates,

and generally for the guidance of officers under this Act.

All such rules shall be published in the local Official *Gazette*, and shall thereupon have the force of law.

SCHEDULE.

I.—BENGAL REGULATIONS.

Number and year.	Title or Subject.	Extent of repeal.
XXIV of 1793	A Regulation for re-enacting, with Modifications, the rules passed by the Governor General in Council on the 10th June, 1791, for determining the Continuance or Discontinuance of the Pensions heretofore paid by the Proprietors and Farmers of land, but included in the Jumma or Revenue payable to Government at the decennial Settlement, and also of the Pensions heretofore paid from the Sayer abolished.	The whole.

SCHEDULE —*continued.*

Number and year.	Title or Subject.	repeal.
XXXIV of 1795	A Regulation for re-enacting, with Modifications, the Rules respecting the Pensions payable from the Government and Moolky Treasuries in the Province of Benares.	The whole.
XXIV of 1803	A Regulation for trying [illegible] Validity of Titles of [illegible] receiving, or [illegible] right to rec[illegible] under [illegible]	
I of 1804	A Reg[illegible] Mo[illegible] Jagir[illegible] and of [illegible] Establish[illegible]	
XII of 1805	A Regulatio[illegible] ment and Co[illegible] public Reve[illegible] in the Zillah of Cuttack, including the Pergunnahs of Puttespore, Kummardichour, and Bograc, at present included in the Zillah of Midnapore.	Section thirty.
XXII of 1806	A Regulation for modifying the Rules hitherto observed in the admission and Payment of Claims to Pensions.	The whole.
II of 1811	A Regulation for amending the existing Rules for the Support of Invalid Native Commissioned and Non-Commissioned Officers.	The whole.
XI of 1813	A Regulation for modifying some of the Rules before established respecting the Payment of Pensions, and for preventing the Abuses committed in the receipt of Pensions.	The whole.
VI of 1817	A Regulation to explain the Purport and Intent of the Provision contained in Section II, Regulation XXIV, 1803.	The whole.

II.—MADRAS REGULATIONS.

I of 1803	A Regulation for defining the Duties of the Board of Revenue, and for determining the Extent of the Powers vested in the Board of Revenue.	Section forty-three.
II of 1803	A Regulation for describing and determining the Conduct to be observed by Collectors in certain cases.	Section thirty.
IV of 1831	A Regulation for better securing to the Grantees personal or hereditary Grants of Money or of Land Revenue, conferred by the Government in consideration of Services rendered to the State, or in lieu of resumed Offices or Privileges, or of Zemindaries, or Pallams forfeited or held under Attachment or Management by the Officers of Government, or as Yeomiahs or Pensions.	The whole.

SCHEDULE—*continued.*

III.—ACTS.

XXXI of 1836	Government Grants ...	The whole.
XXIII of 1838	Exemption of grants from attachment.	The whole.
VI of 1849	An Act for securing Military and Naval Pensions and Superannuation Allowances.	The whole.

STATEMENT OF OBJECTS AND REASONS.

The law relating to pensions is at present distributed over nine Regulations of the Bengal, three Regulations of the M[illegible]s, and two Regulations of the Bombay, [illegible] des[illegible]ii as three Acts of the Governor Gener[illegible] in [illegible]

The main provision of the law as expressed in the Bengal Regulations XXIV, 1793, section 17, XXXIV, 1795, section 14, XXIV, 1803, section 16, and VI, 1817, and the Madras Regulation IV, 1831, section 2, is the reservation to Government of the right to determ[illegible]ne on all claims to the continuance of pensions, and the exclusion of the jurisdiction of the ordinary Courts of judicature in regard to such claims.

In the Bombay Presidency, under the operation of Regulations XXIX, 1827, and VII, 1830, the Civil Courts are barred from the cognizance of suits to enforce such claims throughout the Dekhan, Khandeish and the South Mahratta Country.

The Bengal Regulations, though expressly applicable only to Bengal and the North-Western Provinces, are practically in force throughout the more recently acquired provinces; hence the law as above described applies to all India, except a portion of the Bombay Presidency.

Within this excepted country the Civil Courts have in more than one instance assumed jurisdiction in such cases.

The principle on which that jurisdiction is elsewhere disallowed is founded on perfectly equitable considerations, and is therefore fit for uniform application. It is in effect the assertion of the right of the State to reserve to itself the power of granting or withholding at pleasure concessions which are made gratuitously and without consideration.

The object of the proposed legislation, therefore, is (first) to consolidate the existing law, excluding all those provisions which are either obsolete or ill adapted for enactment in detail; and (second) to extend the law so re-enacted to the whole of British India.

F. R. COCKERELL.

27th February 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th March 1871, and was referred to a Select Committee with instructions to make their report thereon in a fortnight:—

No. 8 OF 1871.

THE LAND IMPROVEMENT BILL, 1871.

CONTENTS.

PREAMBLE.

CHAPTER I.—*Preliminary.*

Sections.
1. Short title.
Local extent.
Commencement.
2. Repeal of enactments.
3. Interpretation-clause.

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4. Application for advance.
5. Procedure of Collector on receiving application.
6. When Collector may grant certificate.
7. Notice to landlord.
8. Proof of service of notice.
9. Certificate when granted.
10. Contents of certificate.
11. Advance of money by Collector.
12. Advances recoverable as arrears of land-revenue.
13. Advance not to raise presumption of ownership.

CHAPTER III.—*Supplementary Powers.*
14. Power to fix aggregate amount of advances.
15. Power to make rules.
Schedule.

A Bill to consolidate and amend the law relating to advances of money by the Government for the construction of permanent works of agricultural improvement.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to advances of money by the Government for the construction of permanent works of agricultural improvement; It is hereby enacted as follows:—

CHAPTER I.—*Preliminary.*

Short title.

1. This Act may be called "The Land Improvement Act, 1871":

Local extent.

It extends only to the territories respectively under the government of the Lieutenant Governors of the North-Western Provinces and the Panjáb and under the administration of the Chief Commissioners of Oudh, the Central Provinces and British Burma;

Commencement.

And it shall come into force on the passing thereof.

Repeal of enactments.

2. The enactments mentioned in the schedule hereto annexed shall be repealed to the extent specified therein.

Interpretation-clause.

3. In this Act—

"Land" means land used for agricultural purposes, or waste land which is cultivable;

"Land."

"Rent" means whatever is payable or deliverable for the use or occupation of land;

"Rent."

"Landlord" includes a superior, mesne or immediate proprietor and any person entitled for the time being to receive rent directly from a tenant;

"Landlord."

"Tenant" means any person actually using or occupying land, and liable to pay or deliver rent therefor;

"Tenant."

"Improvement." "Improvement" means:—

1st, wells, tanks and other works for the storage, supply, or distribution of water for agricultural purposes, or the preparation of land for irrigation;

2nd, works for the drainage of land;

for the reclaiming of land from rivers, or from other waters;

for the protection of land from floods, or from erosion or other damage by water;

3rd, the reclaiming, clearing, and enclosing of waste lands for agricultural purposes;

4th, the clearing of the land from stones or other obstacles to cultivation;

5th, the renewal or re-construction of any of the foregoing works, or such alterations therein, or additions thereto, as are not required for maintaining the same, and which increase durably their value; and

"Collector" means the Collector of land-revenue, or the Deputy Commissioner, or any officer authorized by the Local Government to exercise the powers of a Collector under this Act.

"Collector."

CHAPTER II.—*Advances of Money for making Improvements.*

Application for advance.

4. Any landlord or tenant desiring to make an improvement in any land of which he is in possession or occupation, and to obtain an advance of money to enable him to make such improvement, may make an application to the Collector for such advance, stating at the same time the nature and amount of the security which the applicant proposes to furnish for the repayment of such advance.

Procedure of Collector on receiving application.

5. On receiving such application, the Collector shall make such inquiry as he deems necessary to ascertain the propriety or otherwise of making the advance.

When Collector may grant certificate.

6. If the Collector be satisfied—

(*a*) that the improvement will immediately or prospectively increase the annual value of the land to be improved by an amount exceeding the largest sum to be charged in any one year under this Act for the repayment of the advance, and

(*b*) that the proposed security is adequate,

he may grant to the applicant a certificate sanctioning an advance of money for the purpose of making the improvement.

Notice to landlord.

7. If (*a*) the applicant is a tenant not having the right to transfer his interest in the land without the consent of the landlord,

or (*b*) if the applicant is a tenant having such right, but the amount of the advance applied for exceeds the value of the said interest,

and if, in either of such cases, the Collector is not satisfied that the proposed security is adequate,

the Collector shall serve notice of the application on the landlord personally or upon his agent authorized to receive service on his behalf.

Proof of notice.

8. No such notice [illegible] be deemed to have been served or other proceeding which has been [illegible] unless the service [illegible] acknowledged by the landlord or assignee or his agent, or the fact of its [illegible] or any [illegible] otherwise established to the [illegible] separately [illegible] Collector.

Certificate granted.

9. If the landlord [illegible] payment thereof, within one month [illegible] service signify in [illegible] "Annu[illegible] to the Collector his dissent to the making of the proposed improvement, or if he dissents but, after the Collector has explained his reasons for thinking the improvement desirable, withdraws in writing such dissent, the Collector may grant the certificate.

Contents of certificate.

10. The certificate shall

(*a*) state the amount of the advance;

(*b*) state the conditions under which it is to be made and recovered;

(*c*) specify the land or interest in the land (if any) which, in the event of any sum not being repaid by the person receiving the advance, shall become chargeable for the repayment of the same; and

(*d*) state the nature and amount of any other security furnished.

Advance of money by Collector.

11. When such certificate has been granted, the Collector may make the advance therein mentioned.

Advances recoverable as arrears of land-revenue.

12. All sums stated in such certificate shall, when they become due, be recoverable from the person to whom the advance was made, or from any person who has become security for the repayment thereof, as if they were arrears of land revenue due by the person to whom the advance was made or by his security.

If any such sum cannot be so recovered, it shall be recoverable as if it were an arrear of revenue due on the land specified in the said certificate:

Provided that when the person to whom the advance was made is a landlord or a tenant having a right to transfer his interest in the land without the consent of the landlord, the interest of no person, other than such landlord or tenant, in the said land shall be sold under this section.

Advance not to raise presumption of ownership.

13. The making of an advance under this Act to a tenant shall in no case be deemed to confer upon him any right to or interest in the land in respect of which the advance is made, or to alter the respective rights or interests of landlord and tenant in such land.

CHAPTER III.—*Supplementary Powers.*

Power to fix aggregate amount of advances.

14. The Governor General in Council shall determine, from time to time, the aggregate amount which may be applied by the Local Government for the purpose of making advances under this Act, or which may be permitted to remain outstanding and not repaid or discharged at any one time, on account of such advances.

Power to make rules.

15. The Local Government, with the previous sanction of the Governor General in Council, may make rules consistent with this Act in all matters connected with its enforcement, and may, from time to time, alter and a[illegible] the rules so made.

Such rules shall, [illegible] things, make provision :—

1*st*, for prescri[illegible] ner in which applications may be [illegible] as desiring to obtain advances from [illegible] or making improvements, and in [illegible] relating to such applications shall [illegible]

2*nd*, for prescribing the [illegible] which are to be used in any proceeding under this Act;

3*rd*, for determining the conditions under which such advances may be made, and under which they are to be repayable;

4*th*, for securing the due expenditure of such advances, and the due execution, inspection, and maintenance, during the term fixed for the repayment of the advance, of the improvements for which the advances are made;

5*th*, for keeping and auditing the accounts of such advances;

6*th*, for making local enquiries or otherwise carrying out the provisions of this Act.

Any sums expended by the Collector in accordance with rules made under this section shall be recoverable as if they were part of the advance in connection with which they were made.

SCHEDULE.

Bengal Regulations.

Number and Year.	Title.	Extent of repeal.
II. 1793.	A Regulation for abolishing the Courts of Maal Adawlut or Revenue Courts, and transferring the trial of the suits which were cognizable in those Courts to the Courts of Dewanny Adawlut; and prescribing rules for the conduct of the Board of Revenue and the Collectors.	Sections twenty-three and forty-four.
XIV. 1793	A Regulation for the recovery of arrears of the public revenue assessed upon the lands, from Zemindars, independent Talookdars, and other actual proprietors of land, and farmers of land holding farms immediately of Government.	Section forty.

SCHEDULE—*continued.*

BENGAL REGULATIONS—*continued.*

Number and Year.	Title.	Extent of repeal.
III. 1794	A Regulation for exempting proprietors of land (with certain exceptions) from being confined for arrears of revenue; and for prescribing the process by which Tehsildars are to demand payment of arrears; and for enabling the Collectors to recover from Native Officers employed under them, public money or papers which they may embezzle or retain; and for expediting the trial of causes relating to the public revenue or the rents of individuals.	Section eight.
VI. 1795	A Regulation prescribing the process by which the Collector and the Tehsildars are to realize the public revenue payable from the lands in the province of Benares.	Section forty-six.
XLVI 1795	A Regulation for extending to the Province of Benares, Regulation XXXIII, 1793, entitled, "A Regulation for re-enacting, with Modifications, the Rules passed on the 11th February and 21st October, 1791, for repairing the Embankments kept in Repair at the public Expense; and for encouraging the digging of Tanks or Reservoirs and Watercourses, and making Embankments.	The whole.
XLIV. 1803	A Regulation prescribing Rules for the Repair of Watercourses, Wells, and of other Works constructed for the Improvement of the Cultivation of the Lands, and kept in Repair at the public Expense, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, and for affording Encouragement to Individuals to construct such Works.	The whole.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to consolidate and amend the law relating to advances of money by the Government for the construction of works of agricultural improvement.

Almost from the commencement of the British rule in India, the Government has recognized the duty of making advances, usually called *takkávi*, to the owners and occupiers of land, for the purpose of promoting the construction of minor works of agricultural improvement, not requiring much engineering skill or the employment of large numbers of labourers, but of such a description that they can be designed and carried out by the people themselves. The existing law upon the subject is contained in the Regulations mentioned in the schedule to the Bill. It is provided by these enactments that *takkávi* advances shall be recoverable by the same processes which are applicable to the recovery of arrears of land-revenue, and the security for repayment is thus rendered complete.

The provisions of the Regulations in question are, in some respects, hardly suited to the circumstances of the present time. The consolidation of the existing law upon the subject is necessary, and it is desirable to take the opportunity of amending the law where it is defective.

The system under which *takkávi* advances have long been made in India for permanent agricultural improvements, and which it is proposed to continue under the present Bill, is identical in principle with that which has been carried out, with admirable results, in the United Kingdom, by means of the Land Improvement Acts, and it is believed that this principle may properly receive a wider and more systematic development in India than has hitherto been given to it.

The Bill defines the classes of works for which the assistance of the Government may be granted; it authorizes the Local Governments, with the previous sanction of the Governor General in Council, to make rules prescribing the manner in which applications for advances may be made; the conditions under which advances may be granted, and under which they will be re-payable; for securing the due expenditure of the advances, the proper execution, inspection and maintenance of the works for which the advance was made; and for the keeping and auditing of accounts.

Long experience has shown that the system of granting advances of this description cannot throw any financial burden on the public, for no advance can be made unless the reproductive character of the work is certain, while the security for the repayment, both of the capital and interest, will be in every case complete.

The Bill refers only to advances for works of permanent agricultural improvement. A vicious system formerly prevailed in some parts of India, under which nominal advances, called *takkávi*, were often made to liquidate balances due on account of Government revenue, and for other temporary purposes. This system had nothing in common with that described in the present Bill.

JOHN STRACHEY.

The 16th January 1874.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill, and Statement of Objects and Reasons accompanying it, are published for general information, by order of His Excellency the Governor General, under the 19th of the Rules for the Conduct of Business at Meetings of the Council of the Governor General of India for the purpose of making Laws and Regulations.

No. 9 OF 1871.

A Bill to provide for the levy of rates on land in Oudh.

Preamble.

WHEREAS it is expedient to provide for the levy of rates on land in Oudh to be applied to local and provincial purposes; It is hereby enacted as follows:—

Short title.

1. This Act may be cited as "The Oudh Local Rates Act."

Local extent.

It extends only to the territories under the administration of the Chief Commissioner of Oudh,

Commencement.

and it shall come into force on the first day of April 1871.

Interpretation-clause.

2. In this Act—

"Land" means land assessed to the land-revenue, and includes land whereof the land-revenue has been wholly or in part released, compounded for, redeemed, or assigned:

"Landlord."

"Landlord" means the person in receipt of the rent of any land, and responsible for the payment of the land-revenue, if any, assessed on the estate. It also includes a Muáfidár or person holding land, the land-revenue of which has been released, compounded for, redeemed or assigned.

"Estate."

"Estate" means a part of a village [illegible] assessed to the [illegible] or separately exempted from p[illegible] and

"Annual value."

"Annual value" means as follows:—

(1) In cases in which the settlement of the land-revenue is liable to periodical revision, it means double the amount of the land-revenue assessed on an estate;

(2) In cases in which such settlement is not liable to such revision, or in which the land-revenue or a portion thereof has been released, compounded for, redeemed, or assigned, it means double the amount which, if the settlement were liable to such revision, would be assessable as land-revenue on the estate.

Rates assessable.

3. A rate, not exceeding one and a quarter per cent. on the annual value, shall be assessed on every estate.

Such rate shall be payable by the landlord independently of, and in addition to, any land-revenue for the time being assessed on the estate and any local cesses now imposed thereon.

Power to recover contribution.

4. Every landlord may recover from his co-sharers or pattídárs, if any, a share of the rate bearing the same proportion to the whole rate that the share of such co-sharer or pattídár, recorded at the time of the settlement, bears to the whole estate for the rate on account of which such landlord is responsible.

Rate on land in the occupation of an under-proprietor, or tenant with right of occupancy.

5. In any case in which the rate is charged on a landlord on account of land in the use or occupation of an under-proprietor, permanent lessee or a tenant with right of occupancy, such landlord may realize from such under-proprietor, lessee or tenant, a share of the rate bearing the same proportion to the whole rate that the share of such under-proprietor, lessee or tenant, in the annual value of the land on which the rate is charged, bears to half the annual value of such land.

Jurisdiction over suits as to rates.

6. Suits for the recovery from co-sharers, under-proprietors, permanent lessees, and tenants with rights of occupancy, of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of

such rate, or for the settlement of accounts, shall be cognizable by the Courts of Revenue in Oudh,

and the provisions of the Oudh Rent Act, chapters VII, VIII and IX, shall apply to such suits.

Revision of rates.

7. In case of revision of the land-revenue of any estate in consequence of alluvion or diluvion, rates assessed under this Act shall also be liable to revision.

8. The proceeds of all rates levied under this Act shall be carried to the credit of a general provincial fund, and, subject to the [illegible] the balance for the time [illegible] shall be applied [illegible] Oudh in such [illegible] time to [illegible] time [illegible] such [illegible] be ap- [illegible] t for [illegible] urposes— [illegible] aintenance [illegible] ;

(2) The construction and repair of school-houses, the maintenance and inspection of schools, and the training of teachers ;

(3) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells, and tanks, the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works and undertakings of public utility likely to promote the public health, comfort or convenience.

Such assignment shall not be less and may be more than seventy-five per cent. of the total sum assessed under this Act in such district.

Unexpended portion of assignment.

10. Any portion of such assignment which remains unexpended at the end of the financial year in which the assignment was made shall, unless the Local Government otherwise directs, be held to be a portion of the general provincial fund mentioned in section eight.

Accounts of receipts.

11. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of the assignment made under section nine, shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the Local Committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local official Gazette.

Appointment of Committees.

12. The Local Government shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of assisting in determining how the amount mentioned in section nine shall be applied, and in the supervision and control of the expenditure of such amount:

Provided that not less than one-half of the members of such Committee shall be persons not in the service of the Government, and owning or occupying land in the district, or residing therein.

The Local Government shall, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

Power to make supplementary rules.

13. The Chief Commissioner may, by notification, from time to time,

(a) prescribe by what instalments and at what times any rate imposed under this Act shall be payable, and by whom it shall be collected and paid;

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(c) exempt any portion of the territories under his administration from the operation of this Act.

Every notification under this section shall be published in the local official Gazette.

STATEMENT OF OBJECTS AND REASONS.

The Resolution of the Government of India, in the Financial Department, dated the 14th December 1870, confers upon Local Governments additional responsibilities for the administration of certain departments of the public service, specially connected with local and provincial requirements. It is proposed largely to reduce the amount which the Imperial Government has hitherto levied from the public by direct taxation, and it has become necessary to diminish, to a small extent, the grants hitherto made from the imperial revenues for expenditure on local and provincial purposes. In Oudh, many works of local public improvement are urgently required, but the funds already at the disposal of the Government of the Province are insufficient, and, for the reasons just stated, no further assignment from the imperial revenues can, under existing circumstances, be made. To supplement these funds, it is proposed by the Local Government to impose a small additional rate on the land.

This rate will be identical in its nature with the cesses for roads, schools and other local purposes which have long been levied, and with which the people have been familiar since the establishment of the British Government in Oudh. The more influential and wealthy representatives of the Taluqdárs have signified to the Chief Commissioner their approval of the proposed measure.

The Bill imposes on all land in Oudh which has been assessed to the land-revenue, or assigned to Muáfídárs and others, a rate not exceeding one and a quarter per cent. on the annual value of the land. The rate will be payable by the landlord, but where there are co-sharers, under-proprietors, or tenants with rights of occupancy, who intercept a portion of the annual value of the land, he will be entitled to recover from such persons a share in the rate bearing the same proportion to the whole rate as the landlord's share in the profits of the land bears to the share of the subordinate holder.

JOHN STRACHEY.

The 10th March 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill, and Statement of Objects and Reasons accompanying it, are published for general information, by order of His Excellency the Governor General, under the 19th of the Rules for the Conduct of Business at Meetings of the Council of the Governor General of India for the purpose of making Laws and Regulations.

No. 10 OF 1871.

A Bill for the levy on Land of rates to be applied to provincial local purposes in the North-Western Provinces.

Preamble.

WHEREAS it is expedient to provide, in the North-Western Provinces of the Presidency of Fort William, for the levy on land of rates to be applied to local purposes; It is hereby enacted as follows:—

I.—Preliminary.

Short title.

1. This Act may be called "The North-Western Provinces Local Rates Act, 1871."

Extent of Act.

It extends only to the territories subject to the Lieutenant-Governor of the North-Western Provinces,

and it shall come into force on the first day of April 1871.

Interpretation-clause.

2. In this Act—

"Commissioner" means Commissioner of a Division;

"Collector" means the Head Revenue Officer of a district;

"Division" and "district" mean the tracts of country ordinarily known by such names for purposes of civil administration;

"Land" means land used for agricultural purposes, or waste land which is cultivable.

"Rent" means whatever is payable or deliverable for the use or occupation of land.

"Tenant" means any person using or occupying land, and liable to pay or deliver rent therefor.

"Landlord" means the person in possession of an 'estate' or a share of an estate, or of the rents and profits of such estate or share.

"Estate" means all or any part of a village separately assessed to the payment of land revenue, or of which the land revenue has, either wholly or in part, been released, compounded for, redeemed, or assigned.

"Annual value" means as follows:

(1). In cases in which the settlement of the land-revenue is liable to periodical revision, it means double the amount of the land-revenue for the time being assessed on an estate;

(2). In cases in which such settlement is not liable to such revision, or in which the land-revenue has been wholly or in part, released, compounded for, redeemed or assigned, it means double the amount which, if the settlement were liable to such revision, would be assessable as land-revenue on the estate.

"Local purposes" means—

(1). The construction, repair and maintenance of roads and communications;

(2). The maintenance of the police;

(3). The construction and repair of school-houses, the maintenance and inspection of schools, and the training of teachers;

(4). The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells, and tanks; the payment of all charges connected [illegible] the purposes for [illegible] ings or work[illegible] and [illegible]

II.—L[illegible]

Rate on e[illegible] the settleme[illegible] pired.

3. E[illegible] expired, sha[illegible] not exceeding [illegible] value, as the Lieutenant-Governor from time to time imposes.

Such rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate.

Provided that in estates in which, before the passing of this Act, provisional engagements have been taken from the landlord for the payment of the land-revenue and cesses in one consolidated sum, and in which it appears to the Lieutenant-Governor inexpedient to cancel such engagements, one-eleventh part of such sum shall be deducted on account of such cesses, and shall be treated in all respects as if it were a portion of a rate levied under the former part of this section.

III.—Rates on Land in Estates of which the Land Revenue is not liable to periodical Revision.

Rate on estates where revenue is not periodically revised.

4. Every estate situated in a district of which the land-revenue is not liable to periodical revision, shall be liable to the payment of such rate as the Lieutenant-Governor from time to time imposes not exceeding two annas for each acre under cultivation or which has been cultivated within the three years next before the assessment of the rate.

Rate to be paid by landlord.

5. The rate shall be paid by the landlord independently of and in addition to any land-revenue assessed on the estate, and in addition to the cess levied now on account of roads.

Lieutenant-Governor to prescribe rules for ascertaining area of cultivated land.

6. The Lieutenant-Governor shall, from time to time, prescribe rules for ascertaining the area of the cultivated land assessable under section four.

Landlord's right to recover half rate from tenants.

7. The landlord may recover, from every tenant paying rent to him in respect of land on which such rate has been assessed, and for the payment of which the landlord is liable, an amount equal to one-half of the rate assessed on the land held by such tenant.

8. The Lieutenant-Governor may from time to time make rules consistent with this Act, for determining the cases in which a landlord shall be entitled to recover, from tenants holding at fixed or beneficial rates of rent, the whole or any portion of the rate assessed on the land held by such tenants.

Power to make rules as to when a landlord may recover rates from tenants holding at fixed or beneficial rates.

IV.—Manner in which the Rates are to be expended.

General fund

9. The proceeds of all rates levied under this Act provisions of section nine, carried to the credit being at the credit of such fund and for the benefit of the province of C manner as the Chief Commissioner from time to time directs.

9. The Local Government shall, from to time, assign from fund an amount to plied in each district expenditure on all or any of the following under this

Assignments for local purposes.

(1) The construction, repair, and m of roads and communications

Works benefiting several districts.

nefit more than one, the Local Government may determine what proportion of the expense of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the assignments made as aforesaid to such districts respectively.

12. Any portion of such assignment remaining unexpended at the end of the financial year in which the assignment was made shall, unless the Local Government otherwise specially directs, be held to be a portion of the general fund mentioned in section nine.

Unexpended portion of assignment.

13. Accounts of the receipts on account of all rates levied under this Act, and of the receipts and expenditure of such assignment, shall be kept in each district.

Accounts to be kept.

The details of such accounts shall, at all reasonable times, be open to the inspection of the Committee appointed under section fourteen.

An abstract of such accounts shall be prepared annually in English and in the Vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local official Gazette.

14. The Local Government shall appoint, in each district, a Local Committee, consisting of not less than six persons, for the purpose of assisting in the determination of the objects to which any money made available in accordance with this Act for expenditure within the district for local purposes shall be applied, and in the supervision and control of the expenditure incurred.

Local Committees.

The Local Government shall, from time to time, prescribe the manner in which the Members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee: Provided that not less than one-half of the Members of such Committee shall be persons not in the service of the Government, and owning or occupying land in the district, or residing therein.

V.—Miscellaneous.

15. Suits for the recovery from co-sharers, tenants or others of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Collector as if such suits had been included among the suits mentioned in section twenty-three of Act No. X of 1859 and in section one of Act No. XIV of 1863,

Suits under Act cognizable by Collector.

and appeals from decisions in such suits shall be cognizable in accordance with the provisions of Act No. X of 1859 and Act No. XIV of 1863.

16. In matters connected with the assessment and collection of any sum leviable under this Act, appeals to the Commissioner from the orders of the Collector, and appeals to the Board of Revenue from the orders of the Commissioner, shall be presented within thirty days from the date of the order.

Limitation of appeals.

17. The Lieutenant-Governor may invest any officer subordinate to a Collector with all or any of the powers of a Collector for the purposes of this Act. The orders passed by any officer so invested shall be subject to revision by the Collector, but shall be appealable to the Commissioner only.

Power to invest subordinate officers with powers of Collector.

18. In case of revision of the land-revenue of any estate in consequence of alluvion or diluvion, rates assessed under this Act shall also be liable to revision.

Revision of rates in cases of alluvion or diluvion.

19. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

Recovery of rates.

20. The Lieutenant-Governor may, by notification from time to time,

Supplementary powers of Local Government.

(*a*) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be collected and paid to Government;

(*b*) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*c*) exempt any portion of the territories within its jurisdiction from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act.

Every notification under this section shall be published in the *Government Gazette, North-Western Provinces.*

STATEMENT OF OBJECTS AND REASONS.

The Resolution of the Government of India in the Financial Department, dated 14th December 1870, confers upon Local Governments the charge of certain Departments of the public service spe-

cially connected with local requirements, and reduces the amount of the grants hitherto made for those services from the Imperial Revenue. With the object of supplementing those grants, and of providing the means of carrying out many works of local improvement which are urgently required, but for which under existing circumstances no assignments can be made from Imperial Funds, the Lieutenant-Governor of the North-Western Provinces desires to impose additional rates on the land. The present Bill is intended to give the necessary powers to the Local Government.

In districts temporarily settled, a rate of five per cent. on the annual value of every estate has been hitherto imposed, on the revision of the assessment of the Government demand on account of land-revenue, made under Regulation IX of 1833. It is now proposed to impose this rate on all such estates of which the settlement has expired, without waiting for the regular revision of the assessment.

In the permanently settled districts, a rate of one per cent. on the Government demand on account of land-revenue is now paid by landlords. The amount realized by this rate is altogether inadequate to meet the local requirements of these districts; and it is therefore proposed to levy a further rate of two annas on each acre of cultivated land, in all estates of which the land-revenue is not liable to periodical revision, giving the landlord power to recover one-half the rate levied from the tenants holding under him.

J. F. D. INGLIS.

The 10th March 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill, and Statement of Objects and Reasons accompanying it, are published for general information, by order of His Excellency the Governor General, under the 19th of the Rules for the Conduct of Business at Meetings of the Council of the Governor General of India for the purpose of making Laws and Regulations :—

No. 11 OF 1871.

A Bill for imposing a duty on certain trades and dealings in the North-Western rovinces and Oudh.

Preamble.

Whereas it is expedient to impose a duty on certain trades and dealings in the North-Western Provinces and Oudh ; It is hereby enacted as follows :—

Short title.

1. This Act may be called "The License Tax (North-Western Provinces and Oudh) Act :"

Local extent.

It extends to the territories respectively subject to the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, except such districts or tracts as the Local Government may from time to time, permanently or for a fixed period, exempt from its operation ;

Commencement.

And it shall come into force on the first day of April 1871.

Interpretation clause.

2. In this Act—

District.

"District" means the tract of country ordinarily known by such name for purposes of Civil Administration.

Collector of the District.

"Collector of the District" means the Head Revenue Officer of a District.

Collector.

"Collector" means any officer subordinate to the Collector of the District invested with all or any of the powers of a Collector of a District.

Duty payable by person coming under Schedule A.

3. Every person falling under any of the trades specified under Schedule A hereto annexed, and carrying on (whether on behalf of himself or any other person) his trade or dealing, shall be required to pay a duty fixed by the Local Government not exceeding the duty specified in Schedule B hereto annexed.

Classification of trades.

4. For the purposes of this Act, trades and dealings shall be divided into the three classes enumerated in Schedule A.

Collector to determine class.

5. In all cases of doubt or objection, the Collector of the District shall decide the class, if any, under which any person shall fall. There shall be no appeal from such decision.

List of persons liable to pay duty.

6. On or before the first day of April in this year and the first day of January in every subsequent year, the Collector shall make a list of the persons liable to pay duty under this Act, and such list shall state the trade or dealing of each of the persons therein named, and the duty payable by them.

All lists made under this section shall be filed in the office of the Collector.

The Collector shall, at or about the same time, issue a notification, in such form as the Local Government directs, showing the classes assessable under this Act, and the rate at which each class is assessed, with such other information as the Local Government may direct.

The notification shall be published in the principal mahallas or ganjes of all towns, and in the chaupál, or other public place, in all villages concerned.

Notice to persons assessed.

7. So soon as may be practicable after the issue of such notification, notice shall be served on each person assessed: provided that in any year it shall not be necessary that such notice shall be served on any person who may have been assessed under this Act in the year immediately preceding.

Such notice shall contain—

the name and designation of the person assessed,

the class under which he falls,

the amount payable,

the date or dates on which payment is to be made,

the mode and place of payment,

the penalty incurred by failure to make payment of the amount on the given date,

and shall notify that if the person so served continues his trade or dealing, payment of the amount specified in the notice must be made within thirty days next after the first day of January of each successive year.

Payment of duty.

8. Payment of the prescribed duty shall in all cases be made to the Collector within the district in which the trade or dealing is carried on: provided that in all cases where the trade or dealing is carried on in more than one district, payment shall be made in one district only, under the rules prescribed in this behalf by the Local Government.

Grant of license.

The Collector shall thereupon grant a license to the person paying such duty. Such license shall be signed by the Collector or by any officer whom he authorises in this behalf, and shall specify—

(1). The date of the grant thereof.

(2). The name and trade or dealing of the licensee.

(3). The sum paid for the license.

(4). The place or places where the licensee intends to carry on his trade or dealing for the ensuing year.

Receivers and managers chargeable.

10. Receivers or managers appointed by any Court in India, and the Courts of Wards, shall be chargeable under this Act in respect of any trade or dealing, of which the income is officially in their possession or under their control.

Power to retain assessment paid by trustee, &c.

11. When any trustee, guardian, curator, committee, or agent is assessed under this Act in such capacity, or when any receiver appointed by any Court or Court of Wards is assessed under this Act, every person and Court so assessed may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee, or agent, or as such receiver or Court of Wards, retain so much as is sufficient to pay the amount of the assessment.

Every such person or Court is hereby indemnified for every retention and payment made in pursuance of this Act.

Power to require returns from Municipalities.

12. The Collector of the District may require any Municipality constituted under Act No. XXVI of 1850, Act No. XVIII of 1864, or Act No. VI of 1868 to furnish, within a period to be specified under the orders of the Local Government, returns showing the names and numbers of persons assessable under this Act resident within the limits of such Municipality, together with the class under which they fall and the amount payable by them.

If the Municipality fails within the period prescribed to make such returns, or if it make such returns, but the Collector of the District has reason to doubt their accuracy, he may at any time cause a return showing the names and numbers aforesaid to be prepared in such manner as may be prescribed by the Local Government.

Notice to Municipalities.

13. When the return mentioned in section twelve has been furnished or prepared, notice shall be served on the Municipality calling on it to pay to the Collector of the District, within a period to be specified in the notice, a sum calculated on such return in accordance with the provisions of this Act.

Any Municipality may, subject to the provisions of section fifteen, appropriate all or any part of its revenues to the payment of the sum assessed upon it under this section, or raise such further sums in addition to its existing revenue as may be needful for such payment: provided that such further sums shall be raised in accordance with the Act under which it is constituted.

Penalty for carrying on trade without license or for refusing to produce license.

14. Every person not resident within the limits of a Municipality who is found, after expiry of the period specified in the notice to be served under section seven, carrying on any trade or dealing specified in Schedule A without possession of a license under this Act,

and every person required by this Act to take out a license who without reasonable excuse neglects or refuses to produce and show his license when required so to do by an officer empowered in writing by the Collector to make such requisition,

shall be punished on conviction before a Magistrate with a fine amounting to twice the sum payable by him under Schedule B.

There shall be no appeal from the order of a Magistrate under this section.

Assessments to be a first charge.

15. Sums assessed upon Municipalities under section thirteen shall be deemed, after payment of police charges, a first charge on their revenues, anything in Act No. VI of 1868 notwithstanding.

Recovery of arrears.

16. All arrears due under this Act may be recovered as if they were fines.

Saving of itinerant vendors.

17. Nothing in this Act applies to persons being itinerant vendors only.

Powers of Local Government.

18. The Local Government may from time to time by notification exempt from the operation of this Act,

(*a*) any portion of the territories under his Government,

(*b*) alter or add to Schedule A,

(*c*) make rules consistent with this Act for the guidance of officers in all matters connected with its enforcement.

All notifications under this section shall be published in the local official Gazette, and no notification under clause *b* shall take effect until the first day of April next after its publication.

SCHEDULE A.

CLASS I.

Bankers.
Wholesale dealers in country produce.

CLASS II.

Cloth-sellers.
Metal Vessel-sellers.
Fuel-sellers (Talwalla).
Chowdrees.
Agents.
Letters-out of Carriages, Buggies, &c.
Contractors.

CLASS III.

Sellers of Sweetmeats.
" Tobacco.
" Grocery and Spices.
" Salt.
" Pân.
" Bracelets.
" Grain and Provisions.
" Butcher's-meat.
" Perfumes.
" Jewellery.
" Gold and Silver Laces, Threads &c.
" Ghee.
" Lime.
" Articles made of stone: including Grindstones and Mortars.
" Miscellaneous Articles of European manufacture.
" Silk.
" Shoes and Boots.
" Drugs and Medicines.
" Petty Timber Dealers.
" Blankets, Felt, &c.
" Durrees.
" Leather.
" Books.
" Manufactured Iron.
" " Wood.
Letters-out of Ekkas.
" " Camels.
Brokers.
Weighmen.

SCHEDULE B.

Every person who shall exercise any trade, dealing, or profession, for gain or profit, for any period between the 1st of April in one year and the 1st of April in the succeeding year, shall pay for such period:—

If belonging to Class	I	...	Rs.	6
" "	II	...	"	4
" "	III	...	"	2

STATEMENT OF OBJECTS AND REASONS.

This Bill purports to impose a duty on trades, dealings and professions in the North-Western Provinces and Oudh, and its object is to confer upon the Government of those territories the powers necessary to raise a part of the sum required for local expenditure.

The trades, dealings and professions to be taxed are enumerated in schedule A. The duty will be levied on them if carried on in the North-Western Provinces or Oudh. Section eighteen gives the Local Government power to alter this schedule, by notification in the Gazette. It has been considered necessary to reserve this power because the schedule, as at present framed, may be found hereafter to have omitted trades, dealings, or professions, which should be included; or, on the other hand, it may be found necessary to exempt trades, dealings or professions enumerated in it, or to alter the classification.

The schedule has been framed so as to include only trades, dealings and professions which, it is believed, will everywhere be competent to pay a rate assessment. Exemption is restricted to the case of persons having no fixed place for carrying on trade, such as hawkers and pedlars.

Trades, dealings and professions have been divided into three classes; the maximum rate to be charged on each class being six, four, and two rupees per annum respectively. The amount assessed on any person will not be calculated on his supposed income or profits, but according to the class into which the trade, dealing, or profession he carries on, may fall.

The power of determining the class under which, in doubtful cases, any person may fall is reserved by section five to the Collector without appeal.

It has been provided by section eight that payment shall, in all cases, be made to the Collector of the District in which the trade, dealing, or profession is carried on, and when it is carried on in more than one District, the District in which payment is to be made, is to be determined by the Lieutenant-Governor.

Municipalities constituted under Act VI of 1868 will be assessed in a lump sum, based upon returns, to be furnished by the Municipality, of persons assessable under the Act. If the Collector has reason to doubt the accuracy of this return, power is given to him by section twelve to cause a return to be prepared under his own orders.

Section thirteen gives Municipalities so assessed the power to raise the sum required by any of the means enumerated in the Act under which it is constituted.

The remaining sections of the Bill do not require notice.

J. F. D. INGLIS.

The 1st March 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill is published for general information, by order of His Excellency the Governor General, under the 19th of the Rules for the Conduct of Business at Meetings of the Council of the Governor General of India for the purpose of making Laws and Regulations :—

No. 12 OF 1871.

THE INDIAN INCOME TAX BILL.

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A BILL FOR IMPOSING DUTIES ON INCOME.

Preamble.

FOR the purpose of imposing duties on income arising from offices, property, professions and trades; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

Short title.

1. This Act may be called "The Indian Income Tax Act:"

Local extent.

It extends to the whole of British India;

Commencement of Act.

It shall come into force on the first day of April 1871.

Repeal of Act XVI of 1870.

2. On and from the said day, Act No. XVI of 1870 shall be repealed:

Provided that such Act shall continue in force until the first day of April 1872

(*a*) as to taxes due thereunder, and

(*b*) as to assessments which ought to have been made thereunder, but which have not hitherto been made and completed.

The references made in the Court Fees Act, Schedule II, to the Indian Income Tax Act shall be deemed to be made to this Act.

Interpretation-clause.

3. In this Act—unless there be something repugnant in the subject or context—

"Income."

"Income" means income and profits accruing and arising in British India.

"Magistrate."

"Magistrate" means any person exercising the powers of a Magistrate, or of a Subordinate Magistrate of the First Class, and includes a Magistrate of Police and a Justice of the Peace:

"Company."

"Company" means an Association carrying on business in British India whose stock or funds is or are divided into shares and transferable, whether such Company be incorporated or not, and whether its principal place of business be situate in British India or not:

"Firm."

"Firm" includes a Hindú undivided family:

"Person."

"Person" includes a firm:

"Defaulter."

"Defaulter" includes a firm making default under this Act:

"Rackrent."

"Rackrent" means the full rent or value at which lands or houses are worth to be let for the year.

"Collector."

In the case of any Company or Municipal or other public Body or Association not being a Company, "Collector" means the Collector of Land Revenue of the place or district at or in which its principal place of business in British India is situate. And in the case of any person chargeable under this Act, "Collector" means the Collector of Land Revenue of the place or district at or in which such person resides.

Exemptions from Act.

4. Nothing in this Act applies to the pay and allowances of officers, warrant officers, non-commissioned officers and privates of Her Majesty's Forces or of Her Majesty's Indian Forces, who are not in Civil employment, when such pay and allowances do not exceed five hundred rupees per mensem;

or to any moveable or immoveable property solely employed for religious or charitable public purposes.

And no member of a firm which is for the time being chargeable under this Act shall, as such, be chargeable under this Act.

Power to exempt from Act.

5. The Governor General in Council may from time to time, by order, wholly exempt from the operation of this Act the whole or any part of the income and profits of any tribe or class of persons in British India.

The Governor General in Council may revoke any such order.

All orders and revocations made under this section shall be published in the *Gazette of India*.

PART II.

DUTIES ON OFFICES.

Duties on offices.

6. A duty of two pies for every rupee shall be levied in respect of every office or employment of profit in British India under Government or under a Company or a Municipal or other public Body or Association not being a Company,

and upon every salary, annuity or pension paid in British India by Government or by a Company or by a Municipal or other public Body or Association not being a Company to any person residing in British India or serving on board a ship plying to and from British Indian ports, whether on account of himself or another person.

Exemption of incomes less than Rs. 62-8 per mensem.

7. No income amounting to less than sixty-two rupees eight annas per mensem shall be chargeable under this Part.

Deduction in case of Government officials and pensioners.

8. In the case of every person holding any paid office, employment or commission under Her Majesty or under the Government of India, or under any Local Government, or receiving any annuity or pension from Her Majesty or any such Government,

the duty to which he is liable under this Part shall be deducted from his pay, annuity or pension at the time of payment by the Examiner of Claims or other proper officer, and shall be deemed to be a tax paid under this Act.

Deduction in case of servants and pensioners of Companies and Municipalities.

9. In the case of every person holding a paid employment under or receiving any annuity or pension from any Company, or any Municipal or other public Body or Association not being a Company, the duty to which he is liable under this Part shall be deducted from his pay, annuity or pension at the time of payment by the Treasurer or other officer whose duty it is to make such payments, and shall be deemed to be a tax payable under this Act.

Payment to Government.

Every such Treasurer or other officer shall, as soon as may be after making such deductions, pay to the credit of the Government of India, or as such Government from time to time directs, the amount of such deductions and shall be answerable to such Government for such payment.

Indemnity.

Every Company, public Body or Association, Treasurer or other officer as aforesaid is hereby indemnified for all deductions and payments made in pursuance of this section.

Annual return by Treasurer, &c.

The Treasurer, Secretary or principal Agent or Manager of every such Company and public Body or Association shall prepare, and, on or before the thirtieth day of April in each year, deliver, to the Collector, in such form as may be prescribed by the Governor General in Council, a return in writing showing the names of every person holding at the date of the said return a paid employment under or receiving a pension or annuity from the Company or Body or Association whose pay or pension or annuity as such amounts to sixty-two rupees, eight annas per mensem or upwards, together with the salaries, annuities or pensions payable by the Company or public Body or Association to all such persons respectively.

Deduction of duty leviable in April 1871.

10. Whenever the duty leviable under this Part in April 1871 or any subsequent month, is not deducted at the time of payment in that month from the pay, annuity or pension chargeable therewith, it shall be deducted from such pay, annuity or pension at some subsequent time of payment.

PART III.

COMPANIES.

Shipping Companies.

11. The Treasurer, Secretary or principal Agent or Manager in India of every Company shall, in the case of a Shipping Company trading between British India and any other country, pay to Government in respect of one moiety of the nett profits made by each of the ships of such Company engaged in such trade, during the year ending on the day on which the Company's accounts shall have been last made up, the duty of two pies in the rupee,

Other Companies.

and in the case of every other Company pay to Government in respect of the whole of the nett profits made in British India by such Company during the year ending on the day on which the Company's accounts shall have been last made up, the duty of two pies in the rupee,

Statement of result of accounts.

and shall prepare, and, on or before the thirtieth day of April in each year, deliver, to the Collector, a statement in writing signed by him showing the result of such accounts.

Annual return of nett profits.

12. If in the case of any Company no such accounts have been made up within any year ending on the thirty-first day of March, the Treasurer, Secretary or principal Agent or Manager of such Company shall prepare, and, on or before the next following thirtieth day of April, deliver to the Collector a return in writing signed by him and stating the nett profits made by such ships or by the Company (as the case may be) during the year ending on the said thirty-first day of March.

Power to require officers of companies to attend and produce accounts.

13. Whenever the Collector has reason to believe that any statement or return mentioned in section eleven or section twelve is incorrect or incomplete, he may cause a notice to be served on the Treasurer, Secretary, Agent or Manager by whom such statement or return was delivered, requiring him, on or before a day to be mentioned in the notice, to attend at the Collector's office and to produce for the inspection of the Collector such of the accounts of the Company as refer to the year mentioned in section eleven or section twelve (as the case may be) and as are in the possession or power of such Treasurer, Secretary, Agent or Manager.

The Collector shall thereupon make an order determining the amount at which the company shall be assessed under this Part, and, subject to the provisions hereinafter contained, such sum shall be payable accordingly.

Indemnity.

14. Every such Treasurer, Secretary, Agent or Manager is hereby indemnified for all payments made in pursuance of section eleven or section thirteen.

PART IV.

DUTIES ON INTEREST ON GOVERNMENT SECURITIES.

Duty on interest.

15. A yearly duty of two pies in the rupee shall be levied upon all interest on securities of the Government of India.

Deduction of duty.

16. Every person empowered to pay such interest shall deduct the duty at the place where the interest is paid,

and shall, as soon as may be after making such deduction, pay the same to the credit of the Government of India, or as such Government from time to time directs,

and shall be answerable to the Government of India for such payment.

PART V.

DUTIES ON ALL OTHER INCOME AND PROFITS.

Duty on income not charged under Parts II, III, IV.

17. A yearly duty shall be levied in accordance with the first Schedule hereto annexed upon all income not chargeable under Part II, Part III, or Part IV of this Act.

Trustees, guardians and committees of incapacitated persons to be charged.

18. The trustee, guardian, curator, or committee of any infant, married woman subject to the law of England, lunatic, or idiot, and having the control of the property of such infant, married woman, lunatic, or idiot, whether such infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot be chargeable under this Part, be chargeable with the said duty in like manner and to the same amount as would be charged to such infant if of full age, or to such married woman if she were

sole, or to such lunatic or idiot if he were capable of acting for himself.

Non-residents charged in names of their agents.

Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income chargeable under this Part, shall be chargeable in the name of such agent in the like manner and to the like amount as he would be charged if resident in British India and in actual receipt of such income.

Trustees or agents of persons incapacitated or non-resident to furnish statements of income or profits with declaration.

19. Every trustee, guardian, curator, committee or agent shall, when required by the Collector, deliver a statement signed by him, of the amount of the income in respect whereof he is chargeable on account of such infant, married woman, lunatic, idiot or non-resident, together with a declaration of the truth of the statement.

The Collector shall have power to serve a notice upon any person whom he has reason to believe to be a trustee, guardian, curator, committee or agent requiring him to deliver on or before a day to be specified in the notice a statement signed by him of the names of the persons for or of whom he is trustee, guardian, curator, committee or agent.

Receivers, Managers, Courts of Wards, Administrators General and Official Trustees.

20. Receivers or Managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees, shall be chargeable under this Act in respect of all income officially in their possession or under their control.

Power to retain duties charged on trustees, &c.

21. When any trustee, guardian, curator or committee, or agent is assessed under this Act in such capacity;

or when any receiver or manager appointed by any Court, Court of Wards, Administrator General, or Official Trustee is assessed under this Act in respect of the income and profits officially received by him;

every person and Court so assessed may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee or agent, or as such receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as shall be sufficient to pay the amount of the assessment.

Indemnity.

Every such person and Court is hereby indemnified for every retention and payment made in pursuance of this Act.

Owners of lands and houses occupying them.

22. Owners of lands or of houses occupying the same shall be chargeable in respect of the annual value thereof at the rackrent at which such lands or houses are worth to be let for the year.

Notice requiring returns.

23. In the case of every person chargeable under this Part whose annual income or profits is or are in the Collector's opinion four thousand rupees or upwards, the Collector shall,

and in the case of every other person so chargeable,

the Collector may

cause a notice to be served on him requiring him to fill in a return of his income during the three years ending on the thirty-first day of December next before the date of the notice, and to state in such return the period during which such income has actually accrued.

Such notice shall be in the form to be prescribed by the Governor General in Council, and shall specify the day by which the return is to be made, and the place of the Collector's office at which the return is to be made.

Every such notice shall be signed by the Collector.

The form of the return shall accompany the notice.

Return how made.

24. Every person on whom such notice is served shall send to or deliver at the Collector's office the return duly filled in and signed by him.

A declaration shall be added by such person at the foot of the return, (*a*) that the income stated therein is truly estimated on all the sources therein mentioned, (*b*) that it has actually accrued within the period therein stated, and (*c*) that he has no other source of income.

Lists of lodgers and employees.

25. Every person, when required so to do by a notice in the form to be prescribed by the Governor General in Council shall, within the period mentioned in such notice, prepare and deliver to the Collector a list containing, to the best of his belief, the name of every lodger or inmate resident in his dwelling-house, and of any other persons receiving salary or emoluments amounting to sixty-two rupees eight annas per mensem or upwards, employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who has any ordinary place of residence elsewhere, at which he is liable under this Act to be assessed, and who desires to be so assessed at such place.

Such lists shall be signed by the persons respectively delivering the same, and shall be prepared in the form to be prescribed as aforesaid.

Collector to determine persons chargeable.

26. The Collector shall from time to time determine what persons are chargeable under this Part, and the amount at which every such person shall be assessed,

and in making such assessment income exempted under section seven shall be treated as chargeable under this Part.

Computation when assessee becomes chargeable within year.

27. Every such assessment shall be made upon an average of such person's income for three years ending on the thirty-first day of December next before the date of the assessment, and such average shall be computed upon the period during which the income has actually accrued.

In the case of a person for the first time becoming chargeable under this Part within the year of assessment, the assessment shall be made according to an average of his income for such period as the Collector shall, under the circumstances, direct.

Notice to persons chargeable.

28. The Collector shall cause a notice to be served on every person chargeable under this Part, stating—

(1).—The name and the profession, trade or other source of the income of such person, or in respect of which he is chargeable:

(2).—The year or portion of the year for which the duty is to be paid:

(3).—The place or places, district or districts, where such income accrues; and

(4).—The amount to be paid;

and requiring him within fifteen days from the date of the service either to pay such amount or to apply to the Collector to have the assessment reduced or cancelled.

Officer to give receipts.

29. Such amount shall be paid to the Collector, who shall give a receipt for such payment to the person making the same:

Provided that, if such income accrues at or in more than one place or district, the receipt shall be granted and payment made by and to the Collector for the place or district at or in which the person mentioned in the notice resides, or (in the case of a firm) at or in which its principal place of business in British India is situate.

Every such receipt shall be signed by the Collector granting it, or by such other officer as he shall from time to time empower in this behalf, and such signature shall be judicially noticed.

Contents of receipt.

30. Every such receipt shall specify—

(1).—The name and source or sources of the income of the person by or on whose behalf the duty is paid:

(2).—The year or portion of the year for which the duty is paid:

(3).—The amount paid, and the date of payment; and

(4).—The place or places, district or districts, where the income accrues;

and shall be admissible as *primâ facie* proof of all matters contained therein.

PART VI.

PETITIONS AND APPEALS AGAINST ASSESSMENTS.

Petition against assessment under Part V.

31. Any person objecting to the amount at which he is assessed, or denying his liability to be assessed under Part V, may within the period mentioned in the notice mentioned in section twenty-eight, or if the Collector is satisfied that the objector has not received such notice, then at any time within one month from the expiration of such period, apply by petition to the Collector in order to establish his right to have the assessment reduced or cancelled:

Proviso.

Provided that no person who has been served with a notice under section twenty-three shall be entitled to apply by petition under this section unless he has made the return required in such notice on or before the day therein mentioned, or unless he satisfies the Collector that he had a sufficient excuse for not making such return.

Form and verification of petition.

The petition shall be in the form contained in the schedule hereto annexed, or as near thereto as circumstances admit, and the statements therein contained shall be verified by the petitioner or some other competent person in manner required by law for the verification of plaints.

Hearing of petition.

32. The Collector shall fix a day for the hearing of the petition, and, on the day so fixed, or on the day (if any) to which he has adjourned such hearing, shall hear such petition and pass his order thereon.

Such order may be in favour of the petitioner, or it may simply reject the petition, or it may reject the petition and enhance the petitioner's assessment to an amount to be specified in the order.

If the order be in favour of the petitioner, the Collector shall at once refund the fee on the petition.

If the order simply reject the petition or reject the petition and enhance the petitioner's assessment, the petitioner shall within one week from the passing of the order pay the amount mentioned in the said notice or in the order of enhancement (as the case may be).

Appeal to Commissioner from order under section 13 or section 32.

33. Any person dissatisfied with any order under section thirteen or section thirty-two may, within fifteen days from the date thereof, on payment of the sum assessed or to which the assessment was enhanced, present a petition of appeal to the Commissioner of Revenue of the Division, whose order upon such appeal shall be final.

Such order may be in favour of the petitioner, or it may simply reject the petition, or it may reject the petition and enhance the assessment to an amount to be specified in the decision.

If the order rejects the petition and enhances the assessment, the petitioner shall within one week from the passing of the order pay the amount mentioned in the order of enhancement.

Documents to accompany appeal.

Every petition presented under this section shall be accompanied by a copy of the petition to the Collector, and a copy of the Collector's order thereon and a list of the documents (if any) on which the appellant relies.

Copies of petition and order exempt from fees.

Neither of such copies shall be chargeable under the Court Fees Act.

Return of fees and excess.

When the decision on such appeal is in favour of the petitioner, the value of the fee on his petition of appeal, and (where he has presented a petition to the Collector) the fee on such petition, together with the excess paid by him, or (when the decision is that the petitioner, or the Company which he represents, is not chargeable under this Act) the whole sum so paid, shall at once be refunded.

Power to summon persons to give necessary information.

34. The Collector or Commissioner may summon any person whom he thinks able to give evidence for the purpose of enabling him to determine how the petitioner, or the Company which he represents, should be assessed, and

may examine on oath the person so summoned and the petitioner, and may require each of them to produce any documents in his possession or power relating to the sources of the income in question.

Power to issue fresh notice.

35. Whenever the Collector has reason to believe that, in assessing any person under this Act, any source of income not specified in the receipt granted to him under section twenty-nine has been overlooked, which source, if it had then been known to exist, would have increased the assessment, the Collector may cause a further notice to be served on such person, stating the amount to be paid in respect of such source.

The provisions contained in sections twenty-eight to thirty-four (both inclusive) shall apply to such notice and regulate the procedure thereunder.

Exclusion of legal practitioners.

36. No Advocate, Pleader, or other legal practitioner shall be allowed to appear or plead on behalf of any other person on the hearing of any petition or appeal under this Part.

PART VII.

PAYMENT AND RECOVERY OF TAX.

Tax when payable.

37. All taxes under this Act, except when they are deducted under section eight or section nine, shall be payable on the first day of April in this and every subsequent year:

Payment by instalments.

Provided that the amount so payable may be paid by two equal instalments: the first instalment to be paid on some day not later than fifteen days after service of the notice mentioned in section twenty-eight upon the person paying the same, and the second instalment on the first day of October.

Recovery of subsequent instalment.

38. If the Collector has caused a notice to be served on any person liable to pay the said second instalment and requiring him within seven days from the date of the service to pay the amount of such instalment (mentioning it), and if the person so served does not within that period pay such amount as required by the said notice, a sum not exceeding twice the amount so mentioned may be recovered from him in manner hereinafter mentioned.

Recovery under revenue-law.

39. In any case of default under this Act, the Collector may, if a notice has been served on the defaulter requiring him to pay, within fifteen days from the date of the service, the amount of the tax or instalment due by him under this Act, recover a sum not exceeding double the amount of such tax or instalment.

Every such sum shall be recoverable as if it were an arrear of land-revenue:

Provided that where any person has presented a petition under section thirty-one, such sum shall not be recoverable from him unless, within one week from the passing of the order thereon, he fails to pay the amount (if any) required by such order.

On the recovery of such sum from the defaulter, the Collector shall grant him a receipt without any further payment.

Every such receipt shall bear date from the recovery of the amount, and, save as aforesaid, the provisions of this Act relating to receipts shall apply to receipts granted under this section.

Amendment of assessment.

40. If within or at the end of the year for which any computation under Part V has been made, the person assessed proves to the satisfaction of the Collector, that his income during such year fell short of the sum so computed, the Collector may cause the assessment made for such year to be amended as the case requires, and if the sum assessed has been paid, may refund the sum overpaid.

In case any person assessed under Part V ceases to exercise the profession, or to carry on the trade, in respect whereof such assessment was made, or dies or becomes insolvent before the end of the year for which the assessment was made, or is, from any other specific cause, deprived of or loses the income on which the computation was made,

he or his representative in interest may apply to the Collector within three months after the end of such year, and on proof thereof to his satisfaction, the Collector shall amend the assessment as the case may require, and give such relief to the person charged or his representative in interest as is just, and in cases requiring it, the Collector shall refund such sum as has been overpaid on the assessment amended or vacated.

PART VIII.

PENALTIES.

Treasurers, &c., failing to make payments or deliver returns.

41. Every Treasurer, Secretary, Agent, Manager or other person failing to make any payment or deduction, or to prepare and deliver any return required by section nine or section sixteen,

or failing to make any payment or to prepare and deliver in due time any statement or return required by section eleven,

Trustees, &c., failing to deliver statements or declarations.

and every trustee, guardian curator, committee or agent failing to deliver any statement or declaration required by section nineteen,

shall, for every day during which such default continues, be fined, on conviction before a Magistrate, ten rupees.

The Commissioner of the Division shall have power to remit wholly or in part any penalty imposed under this section.

False statement in declaration, list or petition.

42. Whoever makes a statement in any declaration or list made or delivered under section twenty-four or twenty-five, which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have committed the offence described in section one hundred and seventy-seven of the Indian Penal Code.

Whoever makes a statement in any petition presented under section thirty-one which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

Prosecution to be at instance of Collector.

43. No person shall be prosecuted against for any offence under section forty-one or section forty-two except at the instance of the Collector.

Sections 193 and 228 of Penal Code to apply to proceedings.

44. In sections one hundred and ninety-three and two hundred and twenty-eight of the Indian Penal Code, the words "judicial proceeding" shall be taken to include any proceeding under this Act.

PART IX.

MISCELLANEOUS.

Orders of Collector or Commissioner to be final.

45. Subject to the provisions of section thirty-three, every order made under this Act shall be final and conclusive, and the proceedings of the Collector or Commissioner of Revenue shall not be removeable into any Court, or be subject to revision.

Exercise of powers of Collector and Commissioner.

46. All or any of the powers and duties conferred and imposed by this Act on a Collector and on a Commissioner of Revenue may be exercised and performed by such other officers or persons as the Local Government shall from time to time appoint in this behalf.

Service of notices.

47. Service of any notice under this Act shall be made by delivering or tendering a copy thereof under the signature of the Collector.

Whenever it may be practicable, the service of the notice shall be on the person therein named, or, in the case of a firm, on some member thereof.

When such person or member cannot be found the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving officer shall fix the copy of the notice on the outer door of the house in which the person or firm therein named ordinarily dwells or carries on business.

Power to declare principal place of business.

48. When any Company or firm has several places of business in the territories subject to different Local Governments, the Governor General in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be the principal place of business, and when any Company has several Agents or Managers, which of them shall, for the purposes of this Act, be deemed to be the principal Agent or Manager.

When any Company or firm has several places of business in the territories subject to a single Local Government, such Government shall have power to declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

Power to declare residence.

When any person has several places of residence in the territories subject to different Local Governments, the Governor General in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence, and when any person has several places of residence in the territories subject to a single Local Government, such Government shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence.

The powers given by this section may be delegated to and exercised by such officers as the Governor General in Council or the Local Government, as the case may be, shall from time to time appoint in this behalf.

Power to prescribe forms and make rules.

49. The Governor General in Council may from time to time

(a) prescribe forms for the returns, notices and lists hereinbefore mentioned,

Governor General in Council empowered to make rules.

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement, and

(c) delegate to any Local Government the powers given by this section, clause *(b)*, so far as regards the territories subject to such Government.

SCHEDULE I.

Duties.

Persons whose annual income shall be assessed at not less than	. Rs.	750	but at less than		1,000	shall pay Rs.	9	0	0
Ditto	. „	1,000	„	„ ..	1,500	„ „	13	0	0
Ditto	. „	1,500	„	„ .	2,000	„ „	18	0	0
Ditto	.. „	2,000	...		...	two pies in the rupee.			

SCHEDULE II.

Form of Petition under Section 31.

Stamp

eight annas.

TO THE COLLECTOR OF

The *day of* 187

The petition of *A. B.* of

SHEWETH—

1.—That under the Indian Income Tax Act your petitioner has been assessed in the sum of *twenty-seven* rupees for the year commencing the first day of April 187

2.—That your petitioner's income and profits accruing and arising from [*here specify petitioner's trade or other source or sources of income or profits and the place or places at which such income or profits accrues or arise*] for the three years ending the thirty-first day of December 187 were upees , as will appear from the documents of which a list is presented herewith.

3.—That such income and profits actually accrued and arose during a period of months and days. [*Here state the exact number of months and days in which the income and profits accrued and arose.*]

4.—That during the said three years your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly, and that the value of the fee on this petition may be refunded [*or* that he may be declared not to be chargeable under the said Act, and that the value of the fee on this petition may be refunded].

(Signed) *A. B.*

Form of Verification.

I, *A. B.*, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) *A. B.*

STATEMENT OF OBJECTS AND REASONS.

The present Income Tax Act (XVI of 1870) imposes a duty of $3\frac{1}{8}$ per cent. on all incomes of rupees 500 and upwards. The present Bill is intended to impose a duty of only $1\frac{1}{24}$ per cent. (or two pies in the rupee) and to affect no income less than rupees 750.

Besides these two important changes, the Bill introduces several minor modifications of the existing law.

In section 6, the word 'plying' has been substituted for 'trading,' so as to preclude a question which has been raised under the present law.

The Collector is empowered (section 13), in proper cases, to require officers of companies to attend and produce accounts.

The duty on interest on Government Securities will be deducted at the place where the interest is paid (sections 15, 16).

Owners of lands and houses occupying them are expressly made chargeable (section 22) in respect of their annual rackrent value, and a definition of 'rackrent' is inserted.

The Collector will be bound to serve the notice requiring returns only where the income is rupees 4,000 or upwards (section 23).

Every person served with such notices will be required to return his income during the three years ending 31st December next before the date of the notice, and to state the period during which such income actually accrued.

The assessments will be made (section 27) on an average of the income for such three years, and the average will be computed upon the period during which the income actually accrued.

Legal practitioners will be excluded (section 36) from appearing on any petition or appeal under the Act. A similar provision was contained in Act No. XXXII of 1860.

Payment may be made henceforward (section 37) in two, instead of four, instalments.

All sums due under the Act will be recoverable as if they were arrears of land-revenue (section 39).

Power is given (section 40) to amend the assessment when the person assessed shows that his income has diminished, or gives up business, or dies, or becomes insolvent.

Lastly, orders made under the Act will be final, and the proceedings of the Collectors and Commissioners will not be removeable into any Court or be subject to revision.

R. TEMPLE.

The 10th March 1871.

WHITLEY STOKES,

Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th March 1871, and was referred to a Select Committee with instructions to make their report thereon in a week :—

No. 13 OF 1871.

A Bill for the survey of Steam Vessels in the Port of Rangoon.

Preamble.

WHEREAS it is expedient to provide for the survey of Steam Vessels in the Port of Rangoon; It is hereby enacted as follows :—

I.—Preliminary.

Short title.

1. This Act may be called "The Rangoon Steamer Survey Act :"

Local extent.

It extends only to the territories under the administration of the Chief Commissioner of British Burma;

Commencement

It shall come into force at the expiration of one month from the passing thereof.

Interpretation-clause.

2. In this Act—

"Chief Commissioner" means the Chief Commissioner of British Burma :

"Surveyors" includes any surveyor acting alone when authorised by the Chief Commissioner under the provisions of this Act.

II.—Survey of Steamers.

Certain Steam Vessels liable to be surveyed twice a year.

3. Every Steam Vessel plying in the Rangoon river, or on any of the rivers or waters of British Burma, and every British Steam Vessel plying between Rangoon and any Port or Ports, shall be liable to be surveyed twice in every year, in the manner hereinafter prescribed.

Government to appoint Surveyors.

4. The Chief Commissioner may appoint fit and proper persons to be Surveyors for the purposes of this Act.

Authority to Surveyors to go on board Steamers for the purpose of surveying.

5. The said Surveyors, in the execution of their duties, may go on board any Steam Vessel liable to be surveyed under this Act, as soon as reasonably may be after the arrival of such Steam Vessel in the Port of Rangoon, and not so as unnecessarily to hinder the loading or unloading of such Steam Vessel, or to detain or delay her from proceeding on any voyage or service, and may inspect such Steam Vessel or any part thereof, and any of the machinery, equipments, or articles on board thereof.

The Owner, Master and Officers serving on board such vessel shall be bound to afford to the Surveyors all reasonable facilities for such inspection or survey, and to afford them all such information respecting such vessel and her machinery and equipments, or any part thereof respectively, as they may reasonably require.

Surveyors to grant Certificate and Declaration when they can with propriety do so.

6. When any survey is made under this Act the Surveyors making such survey shall forthwith, if satisfied that they can with propriety do so, and on payment by the Owner or Master of the ship surveyed of the fees hereinafter mentioned, give him a Certificate and Declaration signed by them and framed as nearly as the circumstances of each case will admit in the Form set forth in schedule A hereto annexed.

No clearance to be given to a Steamer for a voyage for which she has not got a Certificate from the Surveyors.

7. No Officer of Customs shall grant a clearance nor shall any Pilot be assigned to any Steam Vessel, liable to be surveyed under this Act, which has not been duly furnished with a Certificate and Declaration under the provisions of this Act applicable to the voyage on which she is about to proceed, or the service on which she is about to be employed.

If any Steam Vessel liable to be surveyed under this Act leaves or attempts to leave the Port of Rangoon without such Certificate and Declaration, any Officer of Customs or any Pilot on board such Vessel may detain her until she is duly furnished with such Certificate and Declaration.

Special survey may be ordered by Government on any British Steamer in the Port of Rangoon.

8. The Chief Commissioner may give special direction to the Surveyors under this Act for the survey by them of any British Steamer lying in the Port of Rangoon and plying between Rangoon and any other Port or Ports, and the provisions of this Act shall apply (so far as the same are applicable) to every vessel so specially directed to be surveyed, and the Owner, Master and Officers thereof.

Chief Commissioner may make Rules as to mode and time of conducting survey.

9. The Chief Commissioner may frame Rules consistent with this Act as to—

(*a*) the manner in which the surveys shall be made,

(*b*) the times and places of such surveys, and

(*c*) the duties of the Surveyors.

Fees to be paid for every survey made.

10. For every survey made under this Act the Owner or Master of the Steam Vessel surveyed shall pay to each of the Surveyors making the same a fee, calculated on the tonnage of the vessel according to the rates in schedule B hereto annexed.

Certificates to be hung up in conspicuous part of vessel.

11. Each Certificate and Declaration granted by Surveyors under this Act shall be hung up, and remain at all times suspended in some conspicuous part of the vessel for which the same is granted, where the same may be easily read.

Certificates to be in force only six months and to be delivered up when expired or revoked.

12. No Certificate or Declaration shall be in force for the purposes of this Act after the expiration of six months from the date thereof; provided that, if any Steam Vessel is absent from the Port of Rangoon when her Certificate and Declaration expire, no penalty shall be incurred for the want of a Certificate and Declaration, until she first begins to ply, or is about to ply after her next subsequent return to the Port of Rangoon.

Provision in case of vessels absent from Port when Certificate expires.

The Chief Commissioner or any Officer appointed by him for that purpose, may require any Certificate and Declaration which has expired or has been revoked or cancelled to be delivered up as may be directed.

Certificate and Declaration may be cancelled by Government

13. The Chief Commissioner or any Officer appointed or authorized by him for that purpose, may revoke and cancel any Certificate and Declaration granted under this Act in any case in which he has reason to believe—

(1) that the Certificate and Declaration of the sufficiency and good condition of the hull, equipments, and machinery of any Steam Vessel, or either of them have been fraudulently or erroneously given or made, or,

(2) that such Certificate and Declaration have otherwise been issued upon false or erroneous information, or,

(3) that since the giving and making of such Certificate and Declaration the hull, equipments, or machinery of such ship have sustained any injury or are otherwise insufficient.

And in every such case the Chief Commissioner or such Officer as last aforesaid may, if he thinks fit, require the Owner or Master to have such Steam Vessel again surveyed as herein provided.

Power to order a second survey.

14. If any Steam Vessel is surveyed under the provisions of this Act, and if the Surveyors decline to give any Certificate or Declaration or give a Certificate or Declaration with which the Owner or Master of the Steam Vessels is dissatisfied, the Chief Commissioner may, on the application of such Owner or Master, appoint two other competent Surveyors to survey the said Steam Vessel.

The Surveyors so appointed shall forthwith survey the said Steam Vessel, and shall either decline to give any Certificate and Declaration, or shall give such Certificate and Declaration as under the circumstances may seem to them proper.

Every survey made under this section shall be made subject to all the provisions and rules both as to the payment of fees and otherwise which are applicable to surveys made in ordinary cases under this Act.

If the Surveyors appointed under this section unanimously refuse to give any Certificate and Declaration or agree as to the terms of their Certificate and Declaration, such refusal or such Certificate and Declaration shall be final and conclusive; but if they do not agree, the refusal originally made, or the Certificate and Declaration originally granted by the Surveyors who surveyed the said Steam Vessel in the first instance, shall remain in force.

III.—Penalties.

Penalty for hindering them in making the survey or withholding required information.

15. Any person refusing access to any Surveyors under this Act, or otherwise hindering them in the performance of their duty, or refusing or neglecting to give any information which may reasonably be required of him, and which he has in his power to give, shall be liable for each offence to fine not exceeding five hundred rupees, or to imprisonment for a term not exceeding one month.

Leaving Rangoon without Certificate and Declaration.

16. If any Steam Vessel liable to be surveyed under this Act leaves or attempts to leave the Port of Rangoon without such Certificate and Declaration as is mentioned in section seven, the Owner or Master of such Vessel shall, for each offence, be punished with fine not exceeding one thousand rupees.

Master or Officer who is a licensed Pilot attempting to take his ship out of Rangoon without a proper Certificate liable to lose his license.

17. If the Commander or any other Officer of a Tug Steamer or of any other Steam Vessel, liable to be surveyed under this Act, is a licensed Pilot and leaves or attempts to leave the Port of Rangoon in such Tug Steamer or Steam Vessel without such Tug Steamer or Steam Vessel being duly furnished with a Certificate and Declaration under the provisions of this Act, applicable to the voyage on which she is about to proceed, or the service on which she is about to be employed, such Commander or other Officer shall be liable to have his license as a Pilot taken away from him entirely or suspended for any period by the Chief Commissioner as the Chief Commissioner may see fit to order.

Penalty for Surveyor who receives fees, &c., for making a survey.

18. Any Surveyor demanding or receiving directly or indirectly from the Owner, Master, or Officer of any ship surveyed by him under the provisions of this Act, any fee or remuneration otherwise than as provided by this Act, shall be liable to dismissal, in addition to any other penalty to which he may by law be liable.

Neglect to hang up Certificate and Declaration.

19. The Owner or Master of every Steam Vessel in which the Certificate and Declaration granted under this Act is not hung up and does not remain in manner provided by section eleven, shall, for each offence, be punished with fine not exceeding one hundred rupees.

Refusal to comply with requirements of section 12.

20. Any Owner or Master or other person who without reasonable cause neglects or refuses to comply with any requirement made under section twelve shall be punished with fine not exceeding one hundred rupees for each offence.

Offences under this Act by whom to be tried.

21. Any case arising out of this Act may be tried by any Officer having the full powers of a Magistrate within whose jurisdiction the offence may have been committed, or by any Police Magistrate of the town of Rangoon.

The provisions of section fifty-five of Act No. XXII of 1855 *(for the regulation of Ports and Port dues)* are hereby extended to all fines imposed under this Act, and all fees due under section ten shall be recoverable as if they were fines.

SCHEDULE A.

Form of Surveyors' Certificate and Declaration.

Name of Steam Vessel.	Tonnage.	When and where built and material.	Power.	Description of Engines and age.	Description of Boilers and age.	Ground tackle.	Condition of Hull.	General Equipment.	Name of Master and Number of Officers and deck crew and of Engineers and Engine room crew.	When and where last coppered, repaired or cleaned.	Limits (if any) beyond which the vessel is not fit to ply.	Time if less than six months for which the Hull, Boilers, Engines, or any of the Equipments will be sufficient.

We the undersigned declare that we have examined the above-named Steamer, and to the best of our judgment she and her engines, as shewn in the above Statement, are fully sufficient for the service on which it is intended to employ the said Steamer, that is to say (*as the case may be*)

A. B.
C. D.

SCHEDULE B.

Rates of Fees to be charged (referred to in section 10).

For Steamers of less than				200	Tons	Rs.	20	0	0
"	"	200 tons and up to		350	"	"	25	0	0
"	"	350	" " "	700	"	"	30	0	0
"	"	700	" " "	1,000	"	"	40	0	0
"	"	1,000	" " "	1,500	"	"	50	0	0
"	"	1,500	" and upwards			"	60	0	0

Master Attendant.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill, which has been framed at the desire of the Chief Commissioner of British Burma, is to provide for the survey of Steamers in the Port of Rangoon. The Bill substantially agrees with the Bengal Act V of 1862, under which surveys are made in the Port of Calcutta.

The 12th March 1871.

F. S. CHAPMAN.

WHITLEY STOKES,
Secretary to the Govt. of India.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Calcutta*

No. 11 of 1871.

SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, MARCH 18, 1871.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

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GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Thursday, the 9th March 1871.

PRESENT:

His Excellency the Viceroy and Governor General of India, K. P., G. M. S. I., *presiding*.
His Honour the Lieutenant Governor of Bengal.
The Hon'ble John Strachey.
The Hon'ble Sir Richard Temple, K. C. S. I.
The Hon'ble J. Fitzjames Stephen, Q. C.
The Hon'ble B. H. Ellis.
Major General the Hon'ble H. W. Norman, C. B.
Colonel the Hon'ble R. Strachey, C. S. I.
The Hon'ble F. S. Chapman.
The Hon'ble J. R. Bullen Smith.
His Highness Sarámade Rájáhác Hindústán Ráj Rájendra Srí Mahárájádhiráj Siváí Rám Sing Bahádur, of Jaypúr, G. C. S. I.
The Hon'ble F. R. Cockerell.
The Hon'ble J. F. D. Inglis.
The Hon'ble D. Cowie.
The Hon'ble W. Robinson, C. S. I.

FINANCIAL STATEMENT.

INCOME TAX BILL.

The Hon'ble SIR RICHARD TEMPLE in moving for leave to introduce a Bill for imposing duties on Income, said,—"MY LORD, I have now to present the Budget of British India for the year 1871-72, this being the twelfth annual statement presented since the introduction of our existing financial system.

I shall commence by adverting to the form in which the statement has been drawn up.

It will be recollected that in my exposition delivered before this Council on the 2nd April last, I explained the alteration made in the exhibition of the account of Government with the Guaranteed Railway Companies. By that alteration we showed on one side the amount of guaranteed interest payments, and, on the other side, the amount of net traffic receipts, instead of the former method, whereby only one item was shown, namely, the guaranteed interest less the net traffic receipts. In other words, we exhibited the account gross on both sides, instead of the expenditure not on one side. Well, the Secretary of State has determined, after considering all our representations in favor of the alteration, that we must still continue to exhibit the account as before by its net result on the expenditure side, that is, by one item, namely, "guaranteed interest less net traffic receipts." I have accordingly to exhibit the guaranteed interest net in the statement itself. But at the foot of the statement there are appended figures showing the account gross in the method explained in my last financial statement, which method was, I believe, approved generally by this Council and by many others interested in this portion of our finance. Thus the important objects set forth in my last exposition will still be fully attained.

This modification will make no difference in the ultimate result of the figures as regards surplus and deficit. But it will make a difference in the totals of receipts and expenditure, that is, the deduction of an equal amount from both sides of the account. The grand totals, therefore, of the statement I shall make to-day will not admit of exact comparison with those of my statement in April of last year. But the figures of surplus and deficit on this occasion and the last will be strictly comparable.

Also I explained in April last why we had transferred the canal water rent from the heading of public works receipts to the heading of land revenue. We have since determined, on a further review of all the circumstances, to exhibit these irrigation receipts separately. I trust that this growing item, now nearly half a million annually, will prove of general interest. Its growth is indeed anxiously awaited by us, in order that there may be some appreciable off-set to the fast-accruing interest on capital outlay.

Lastly, it has been considered proper to show again under one head the entire revenue raised by stamps, whether under the General Stamp Act or the Court Fees' Act.

After this brief preface, I proceed to deal with the figures in the same order as that observed in all previous statements,—that is, *firstly*, the actual figures for the past year 1869-70; *secondly*, the approximate figures for the current year 1870-71, according to the regular estimate; and *thirdly*, the proposed figures for the coming year 1871-72, according to the budget. I shall take the figures from the combined statement for England and India in the same manner as I did last year.

I begin then with the past year 1869-70. The Council will recollect that the regular estimate for that year exhibited in my last exposition showed an anticipated deficit of income below ordinary expenditure of £625,594, or more than half a million sterling. The actual figures, however, now show a small surplus of £118,668. Thus the actual turns out more favorable than the estimated account by £744,262, or three quarters of a million. It is also slightly more favorable (by £57,796) than the approximately actual figures published in September last; this small difference being attributable mainly to the railway account. I shall explain briefly the causes of this fortunate result. The receipts of the year were taken in the regular estimate at £50,297,052; they have proved to be £50,901,081, showing a difference favorable of £604,029. The ordinary expenditure was estimated at £50,922,646. It has proved to be £50,782,413, showing a difference favorable of £140,233. The favorable differ-

ence in receipts is partly nominal, arising from certain items being shown gross which in the estimate were shown net; but chiefly real, arising from unexpected recoveries in the Military Department by the sale of stud cattle and by the adjustment of the value of supplies to the Abyssinian Expedition and to the civil departments and administrations, and also from a variety of small increases under several heads of revenue,—to wit, land revenue, income tax, customs, salt, stamps. The difference favorable in expenditure arises chiefly in the military heading, the savings from the reductions of expenditure proving somewhat greater than had at first been hoped for; partly also from the amount of unpaid dividends and unclaimed allowances being more than was anticipated; partly, further, from various smaller savings in civil branches,—to wit, land revenue, opium, administration departments, post office, and police. In a word, the largest difference on the whole account (£315,116) is attributable to the unexpected additional military recoveries and to the favorable financial effect of the military reductions which had been ordered.

Thus ends the financially eventful year 1869-70. The original estimate showed a small surplus of £52,650. As the year wore on, a large deficiency, arising partly from a fall in opium and depression of trade, was anticipated. Various measures detailed in the last financial exposition were taken to avert the threatened deficiency. Still, as proved by the regular estimate, fears were entertained up to the close of the year that the deficit, though greatly diminished, would not be altogether avoided. The result, however, as shown by the actuals, proves that the original estimate has been more than fulfilled, the actual surplus being £118,668.

This result is owing partly to management, and partly to fortune. The management consisted in the measures adopted within the year by the Supreme Government and in the economies carried out by the local Governments. The fortune consisted of a variety of adjustments and recoveries, for the most part unestimated, bettering the account, on the whole, to the net extent of £866,580. I am constrained to make this remark because it seems to have been supposed in some quarters that we brought out the surplus lower than it ought to have been by a variety of debit adjustments made at the last moment! Now we certainly had to make a variety of adjustments (all of which were completed before the production of my last statement to this Council), thereby clearing once for all a number of long-standing and unsettled items from the public accounts. Some of these were on the credit, others on the debit side. After setting the latter against the former, the result was a net advantage to the account, as just set forth. Thus the unavoidable operation was not, as has sometimes been supposed, at all unfavorable to the final out-turn, but actually favorable!

Further, if I have apprehended rightly, it seems to have been understood in some quarters that the favorable result just described shows that the measures taken during that year by the Government of India were, after all, not necessary, or that there may be difference of opinion as to their necessity. I will therefore declare, for the last time, that those measures were both just and necessary, and that there is not—there never has been—any difference of opinion in the Government of India on the subject. I showed in my last exposition that those measures bettered the account by 1½ million sterling. Had it not been for them, therefore, there would have been a deficit of nearly 1½ million, instead of the small surplus which I have the pleasure to announce to-day. It seems to me that this is as strong a financial justification of those measures as could reasonably be expected.

Further, I understand it to have been held in some quarters that the occurrence of this small surplus, instead of deficit, for the past year 1869-70, does, to some extent, cut away the ground from under the measure of the increased rate of income tax for the present year 1870-71. I can admit, however, nothing of the sort. It is true that amidst an accumulation of many reasons

for the enhanced rate of income tax, the anticipated deficit of 1869-70 was one. But the disappearance of this one reason does not at all affect the other and graver reasons. Among these reasons were the deficits of preceding years, unfortunately beyond question, evincing unsatisfactory tendencies in our finance, which tendencies could only be stopped by fresh taxation. But the principal reason lay in the condition and prospects of the year 1870-71, to which I have yet to advert. The increased income tax was imposed for 1870-71, the estimate for which year was framed on data of its own, many of which were independent of the out-turn of the preceding year. Even if the actual figures of the year 1869-70 had been known, which was impossible, the prospect of deficit for 1870-71 would have remained unaffected in any essential degree. The surplus of one year cannot be carried over as it were to mitigate the prospect of deficit for the following year.

This brings me to the figures of the current year 1870-71. As the Council recollects, the budget showed a surplus of £163,440. The regular estimate now shows a surplus of £997,100, amounting to a difference in our favor of £833,660, of which I shall briefly explain the causes.

The receipts, omitting the net railway traffic receipts, were estimated in the budget at £49,479,585; they are now estimated at £51,048,900, showing a difference in our favor of £1,569,315. Of this increase, the main item is £1,074,519, under the head of opium. The improvement of the opium receipts arises from the price of Bengal opium having been, on the average of the year, Rs. 1,121-8, or £112-3*s*., per chest, instead of Rs. 975, or £97-10*s*., per chest, as was first estimated; also from the quantity of Malwa opium having been 38,742 chests, instead of 33,600, as was first estimated.

In my last exposition, I gave to this Council the reasons why the opium estimates had been cautiously framed,—namely, the actual fall and the further downward tendency of prices on the Bengal side and the indifferent prospects of the drug on the Bombay side. The out-turn of the crops on both sides of India has proved, however, even better than was expected; and throughout the year the advices from China have been favorable. The improvement of the Indian opium trade in China must, of course, have had its causes, which causes may be connected with the condition of the indigenous culture of the drug in China itself; but what exactly those causes are, I hesitate to state to this Council. I may have my opinion and conjectures, but I really do not know, and I have not heard of any one who does know. Those nearest to the spot and best qualified to judge have not as yet been able to explain satisfactorily. All I can say now, therefore, is that we are carefully watching every indication afforded by each fact in detail as it becomes known. But I must add that assuredly, at the commencement of the year, when the last budget was prepared, we had no right whatever to reckon on the improvement which has occurred, and no sign or fact whatever to reasonably indicate that it would occur. Therefore, this stroke of fortune does not, in the least, shake my conviction as to the prudence and propriety of the moderate estimate which was made. Nor does it at all encourage me to relax the watchfulness and caution necessary in framing the opium estimates for the coming year.

Recently we have published a resumé of all the official information possessed by us regarding the growth of opium in China. The facts therein shown regarding the quantity and quality of the Chinese drug fully bear out what I stated in my exposition of last year, to the effect that the Indian opium trade with China is threatened with a serious competition. It appears that the culture of the poppy in China expanded in the years 1866 and 1867, and that the produce obtained in the summer of 1868 was abundant, and was nearly as good in the summer of 1869. After that, reports reached us of injuries to and failures in the Chinese produce of the summer of 1870. These were corroborated by the subsequent rise in the price of the Chinese drug. Now, is there any connexion, and if so, what, between these circumstances in China and the

recent rise or fall of prices of the Indian drug? I really cannot answer these questions. There may be no such close or direct influence exercised by the Chinese upon the Indian drug. It may be said that the two drugs are consumed by different classes in China. The Indian prices must be affected by the increased supply from India itself; also speculation forms an important element in the case; and our experience of Chinese opium, on any considerable scale, is as yet but short, while the information obtainable from the interior of China is often tardy and uncertain.

There remain some items of increase on which the Council may desire a word of explanation. There is an increase of £92,508 under land revenue. This is due to a considerable improvement in Madras, apparently from the realization of arrears outstanding from previous years of drought.

The increase of £141,500 in customs has accrued at the ports of Calcutta, British Burma and Madras, and not at all at the port of Bombay. This increase may, perhaps, surprise those who are not practically acquainted with the import trade. The major part of that trade, namely, the European piece goods, has not, despite large importations, been altogether flourishing, inasmuch as the sale of these important goods for the markets in the interior has not been so favorable to importers as we might have wished. It is feared that the improvement in customs is partly due to over-importation which again may be in some respects connected with the abnormal condition of the European markets during this very eventful year. We may regret that the increase of the revenue does not yet indicate a corresponding improvement in trade. But the fact that such large quantities of goods have been taken (though at somewhat low prices) is an index of the prosperous condition of the people at this moment, and affords hope for the future progress of the trade.

The £72,600 of increase in excise arises in Northern India and Madras; the harvests having been good or abundant.

The increase of £144,510 in the post office is almost wholly nominal, owing to the fuller exhibition of the charges made against the various departments of the administration for official postage.

The increase of £289,226 in miscellaneous receipts arises from a large item (£93,497) of assets of the Ameens' Fund at Bombay, long held in suspense, being credited to Government; from the current adjustments from the balances of the military and medical funds being larger than was anticipated; and from an arrear adjustment from these balances. The circumstances under which the assets and liabilities of these funds were transferred to the State, and the principle upon which the charges of each year are adjusted, were expounded in my last financial statement.

The increase of £166,775 in army receipts is owing to general augmentation under a variety of heads, such as sale of stores, malt liquor, and the like.

On the other hand, there are some instances of diminution in receipts. One important item of decrease is that of £105,000 under the head of assessed taxes. This means that the 3½ per cent. income tax, together with some arrears of the preceding year, was estimated to yield £2,180,000, and is now estimated to yield £2,075,000. The falling off chiefly arises from the circumstances of several of the tax-paying classes in Bengal, Bombay, and Madras having been less favorable, owing to the state of trade, than was expected. When the losses in trade are remembered—when it is also remembered that the more exact assessments under the new law and under the high rate were sure to be favorable to the tax-payers, and that the enhancement of a direct tax of this sort is sure to be met with a certain degree of passive resistance,—I think that the out-turn of the tax for the year promises to be satisfactory, and to prove creditable to the several local Governments. We have constantly observed all the complaints that have been made regarding the assessment or the realization of the impost, and we have done all we could to prevent any

just cause of complaint arising. We cannot venture to hope that no such cause has arisen anywhere, knowing, indeed, that in such a country as this regrettable circumstances may occur without coming to light. But it is noteworthy that on a circular being addressed by us to the several local Governments in India, inquiring whether there were any known cases of oppression or over-exaction, we received replies from all of them (except the Government of Bengal) to the effect that no such cases were known. The Government of Bengal indeed did transmit a resumé of some thirteen cases; this number is, of course, a matter for much regret, though relatively it is not large.

Salt again shows a decrease of £72,870, which is, however, more than counterbalanced by a decrease in the charges of £82,519. Less salt has been manufactured and sold than was expected, under the special arrangements at the Sambhur Lake in Rajpootana.

Another item of decrease is that of £107,670 in the Mint receipts. Very little bullion has during the year been presented for coinage, owing to the unfavorable state of the exchanges.

A further item of decrease to be noticed is that of £129,280 in the forest receipts. This arises from the consumption of timber by the railways having been less than was expected. The circumstance proceeds really from the State railway works not having been so vigorously prosecuted as was intended. There is, from the same cause, a diminution of outlay (£51,540) under the head of forests.

There are other small differences, some more, others less, which can be seen in the general sheet, but which I need not now stop to explain. The net result is an income of upwards of fifty-one million pounds sterling (£51,048,900), exclusive of net railway traffic receipts, which amount, if compared with corresponding amounts of previous years, transcends them all, and represents the largest revenue ever yet raised in British India.

Turn we now to the ordinary expenditure of the year. That was estimated in the budget at £49,316,145; it is now estimated at £50,051,800, showing a difference against us of £735,655. The causes of this difference also I shall explain.

There is an increase of £31,498 under interest on miscellaneous accounts by reason of the decision to allow interest on deposits of the Indus Flotilla; of £51,890 under opium by reason of the crop of 1870 proving larger than was expected, and of extending cultivation; of £45,917 under post office by reason of arrear payments in England on account of the mail service; of £14,325 under political agencies by reason of the postponement from last year to this year of a payment in England for the embassy to China; of £82,647 under superannuation and retired allowances, corresponding with an increase under miscellaneous receipts which I have already explained, and arising from the payments to the pensioners of the late military and medical funds proving larger than was estimated.

These are all minor items of increase. But there are three major items on which I must bestow a few moments; they occur under the heads of miscellaneous, of army, and of railways.

The heavy increase of £414,908 in the miscellaneous heading arises chiefly from what is technically termed loss by exchange. This is calculated on an assumed, though not an actual, basis of two shillings to the rupee. We are under the obligation of providing annually a large sum in England in pounds sterling for the payments in that country on account of the Government of India. This provision is principally effected by the sale in London of bills drawn by the Secretary of State on the exchequer in India. The amount originally intended to be drawn by the Secretary of State during the year was

9½ millions sterling. The amount actually supplied during the year in England will be 9 millions, although with outstanding bills of past years we shall have to pay 9½ millions (£9,525,000) in India. Judging by the best information at our command, we estimated that the Secretary of State's bills would be sold at an average rate throughout the year of 1*s.* 11¼*d.* for the rupee, which would have involved, on 9½ millions sterling, a loss by exchange of a little more than £300,000, which was the sum provided. This of course was only a forecast of a matter on which foreknowledge was impossible. The actual supply of funds to the Secretary of State, including the specie remittances to be presently referred to, has been effected at an average rate of only a little better than 1*s.* 10½*d.* for the rupee, involving a loss by exchange of £600,000. In other words, we hoped to pay only 3·16 per cent. on the basis of the assumed par, for providing the money for discharging our obligations; in fact, however, we have had to pay 6·67 per cent. Judging by all past experience, we deemed our estimate moderate. But the great events in Europe have disturbed exchanges and caused this misfortune to us, which could not have been foreseen.

As part of the 9 millions sterling supplied during the year, we had, last August, to ship in specie from India to England about 62 lakhs of rupees (Rs. 62,10,688) or £620,000. We were informed by the Secretary of State that his bills on India were, for the moment, unsaleable in London. It therefore became immediately necessary for us to remit specie wherewith to provide the means of discharging our current obligations in England. This was accordingly done with the requisite despatch. The produce in England of these remittances was £571,812, or only a little above 1*s.* 10*d.* (1*s.* 10·09*d.*) per rupee; but the indirect effect of the operation upon the exchanges is believed to have been favorable.

A new item will be perceived in the regular estimate which was not entered at all in the budget, namely, that of allotments for provincial services, £200,000. This entry appears for the first time. It relates to the scheme set forth in our resolution of December last, entrusting to local Governments increased financial control in certain departments, the provisions of which scheme I shall presently recapitulate. In order that the local Governments may be able to inaugurate this plan successfully, and to have, as it were, a fair start, it is found most desirable to give them a special allotment of funds to begin with, in addition to the regular allotment they will receive year by year for the next and subsequent years. The regular annual allotments have been made on the basis of the budget grants for 1870-71. In fact, however, there have been savings effected in the current year on these grants, aggregating, for all India, perhaps £200,000, though the precise sum cannot be stated with certainty. Under all the circumstances, inasmuch as the savings have been effected in the current year, we have decided to make the special allotment from the resources of this year; and to fix the amount at £200,000, to be distributed rateably among the local Governments,—an arrangement which will, we hope, prove satisfactory to them.

The increase of £554,659 under the head of army has arisen partly in England and partly in India. The increase in England amounts to £361,859 and in India to £192,800. The increase in England is in overland transport charges, in furlough allowances, and for breech-loading arms. The overland transport system is a new one which is gradually developing itself, and of which it may be difficult in England to estimate accurately the cost beforehand. The increase of furlough allowances arises entirely from officers now drawing pay in England under the new system, who would under the old system have drawn larger allowances on duty in India. For the increased charge on account of the new breech-loading arms, the Government of India willingly takes the responsibility, having made urgent indents therefor.

The increase in India is due to the adjustment this year of a large sum on account of the charges for the overland troop transports defrayed in past years

in India, which we had been led to suppose had been included in the home accounts. But for this arrear adjustment, the net charge for the army in India, which is even now only £72,735 more than the estimate, would have been less than was originally estimated by about £300,000. This is specially satisfactory in connection with the fact that the budget estimate for expenditure in India was for a large reduction over the preceding year.

The third item of increase is that of £319,517 under guaranteed interest on railway capital, less net traffic receipts. This arises from the net traffic receipts having fallen off; they were estimated at £2,848,470, they are now estimated at £2,530,700. This diminution, again, does not arise from working expenses having proved greater, but from traffic earnings having proved less than the anticipation.

So much for the increases. On the other hand, there is a long list of diminutions arising partly from estimates having been prudently framed, partly from savings having been effected: these range at amounts from £500 to £100,000, and occur under the heads of interest, refunds, land revenue, forests, excise, assessed taxes, customs, mint, telegraph, administrations, minor departments, law and justice, police, marine, education, ecclesiastical, stationery and printing, and allowances under treaties. If this series of savings shall be sustained by the actual account, the result will be very satisfactory. The normal ordinary expenditure for public works has been kept well within budget limits. To this has been added an assignment of £40,000, to the trustees of the Indian Museum for the completion of the building: it was found necessary to make this grant for this important public structure, in order to fulfil, as nearly as practicable, under the circumstances, the obligation imposed upon us by Act XVII of 1866, to complete the Museum building by the 23rd of the present month of March 1871.

The saving of £141,710 under railways is chiefly due to delay in taking up land for the Oudh and Rohilkhund line.

So much for the ordinary expenditure. Before quitting the current year's account, however, I must just advert to the extraordinary expenditure. For this £3,062,300, or 3 millions, were estimated to be spent, but only £1,146,800, or about 1½ million, has been actually disbursed. The difference is largely accounted for by the unavoidable delay in prosecuting the State railway works, by reason of the pending questions relating to the gauge best suited for adoption. These questions having now been decided, we may hope to see the works more rapidly proceeded with. The extraordinary added to the ordinary expenditure makes up a total of £51,198,600, or 51⅓ millions.

Such are the figures for the current year 1870-71, so far as they are yet known; the estimate being based on the actual figures of ten months for all, and of eleven months for a few of the main heads of income, of ten months for all branches of civil expenditure, and of nine months for the Army and the Public Works Department. I must, however, remind the Council of what has been stated in former expositions, to the effect that the figures of the regular estimate are liable to modification by reason of the facts which may come out in the course of the remaining two or three months. These months are in themselves financially very important months, and in March the whole accounts of the year are completed and adjusted. The accounts of the year 1870-71 cannot be even approximately closed for nearly six months to come,—so that, although we have omitted no precaution to obtain the best forecast now possible, we must not be surprised if the final result of the year differs considerably, even from the revised estimate now presented.

The main result now apparent is that as regards income and ordinary expenditure, the budget estimate showed a small surplus of one-sixth of a million, and that the regular estimate shows a considerable surplus of a million. On the one hand, it is observable that this satisfactory surplus is

wholly due to the unlooked-for rise in opium; and that without this piece of good fortune on the receipt side, we should, apart from the special assignments for the Museum and for provincial services, have had a little less than the surplus of £163,440 originally estimated. On the other hand, it is equally observable that on the expenditure side there has been a piece of ill-fortune, namely, the heavy loss by exchange, produced by great events beyond the reach of ordinary calculation. Thus, if the argument of fortune be pressed upon us, I should reply that if there has been an extraordinary increment of a million on the receipt side, there has been also an extraordinary increment on the expenditure side; and that if the one point be set against the other, there would still be a surplus in our favor of more than half a million,—that is, a surplus somewhat above that which was originally estimated—in fact, just the amount of surplus which is necessary for safe and sound finance, and no more. This perhaps is the fairest light in which to regard the situation at this moment. And certainly, if these two items be excluded, the general conformity of the regular estimate with the budget is highly satisfactory, both as regards receipts and expenditure, and more especially as regards expenditure, which in India has been kept well within bounds.

But in regard to the (perhaps unfortunately) cardinal importance of the opium revenue to our general finance, let us for a moment consider what would have been the situation had the opium increase of £1,071,519 not accrued. Why the consequence would have been that, apart from the exceptional allotments of £200,000 to the local Governments wherewith to begin the provincial service scheme, and of £40,000 to the Trustees of the Indian Museum, I should have to-day shown a surplus of £162,581, or almost exactly the sum originally estimated, *viz.*, £163,440. And this circumstance does, to my mind, prove conclusively the justice and necessity of the financial measures proposed in my last exposition, and subsequently adopted by this Council for the current year.

When I say this, the mind of the Council will revert to the enhancement in the rate of the income tax. I apprehend that in some quarters it will be held that the present anticipation of a considerable surplus proves that the increased rate of income tax was, after all, not necessary; but I cannot, in the least degree, admit such an argument.

I have just explained that by one way of viewing the extraordinary circumstances of the year (which is the more favorable view for such an argument), we should only have had a moderate surplus, nearly the lowest amount compatible with safety and efficiency. By the other way of viewing the case (which is probably the more correct way), we should, without the opium increase, have had just the small surplus originally estimated. Therefore the argument, to my apprehension, turns on this question,—was the opium estimate in the budget a fair and prudent one, according to the knowledge available at the time? Has anything since transpired which may reasonably prove that estimate to have been too low under the circumstances wherein it was made? If that estimate was fair and prudent, then there is no ground whatever for impugning the justice and necessity of the enhanced income tax. When I say this, however, I by no means mean to admit that the justification of the income tax solely or even mainly rests on the opium estimate. For, even without this consideration, there were various and manifold reasons in justification of that measure.

But I consider that if the opium estimate be proved to have been reasonable, then any attack on the *financial* necessity of the enhanced income tax for the year must inevitably fail. I here advert to financial necessity, without at this moment adverting to political or other considerations. Now, what were the circumstances under which the opium estimate was framed? Let me remind the Council of the reasons adduced in my last exposition. It was then shown that there had been a heavy fall in the price of Bengal opium; that, for a whole year, the decline had been almost regular and constant; that the tendency was still downwards; that a mass of information had been received from China,

indicating that the Indian drug would be subjected more and more to disadvantageous competition; that every practical authority whom we had been able to consult, both in China and India, considered that nothing but decline could be anticipated. I affirm that when our Bengal estimate was produced, it was considered not at all too low, but quite high enough in non-official circles, where practical knowledge is in this respect most available. Indeed, the most sanguine estimate suggested to us by any one was only £122,500 in excess of that which we actually adopted. As regards the Malwa opium, the facts were almost as unfavorable. Our estimate, though realized in the end, had been a constant source of anxiety through the year. The local authorities had been constantly warning us of expected deficiency. The then prospects of the crop were not propitious. On a retrospect of the whole case, I am quite convinced that no higher, indeed, no other, estimate could have been properly framed than that which was framed; and that being so, I have only to reiterate all the arguments adduced in my last exposition, to the effect that without the income tax at the 3⅛ per cent. rate we must have produced a budget with a large deficit, and that therefore the imposition of that tax was a matter of financial necessity at that time.

As regards the surplus above shown for the current year, we must remember that it is only anticipated as probable, and not yet actually realized. It may even yet fail us more or less; but if it shall be fully sustained by the ultimate event, it will be most gratifying, and will occur, indeed, not at all before it is needed! In my former expositions, I have shown that although, since the establishment of our financial system, the course of our finances has been certainly in many respects, and perhaps on the whole, satisfactory, still deficit has been too frequent, and surplus too rare. Of late years, especially, while curtailing our ordinary expenditure, we have been incurring, and preparing to incur, a liberal and extraordinary outlay in improving our great national estate, for which purpose the national debt is being added to. Now—if ever—then, is the time to secure a surplus of income over ordinary expenditure. Now is the season to prove, if we can, that we possess the determination and the means for keeping our income slightly in excess of our ordinary expenditure. We had scarcely dared to hope, indeed, that so good a result would be obtained within this very year, even after all the exertions that have been made. If it be obtained, however, as now seems probable, then the circumstance will afford cause for nothing save congratulation; and we need never regret the efforts which have been made and the sacrifices which have been undergone.

But the existence of surplus for now two consecutive years, though not at all disturbing the reasons for the strong measures which have been adopted, does yet afford reasons for some relaxation of these measures in the coming year. And this remark appropriately brings me to the third part of my subject, namely, the budget for the year 1871-72 shortly to commence.

Before entering into details, I must, however, draw the attention of this Council and of all others interested in our finance to an important modification in the form of the statement for the year 1871-72. This modification has been made in order to give effect to the financial resolution by the Government of India of the 11th December last. It will be remembered that by that resolution an increased degree of control financially was accorded to the several local Governments in India, in certain civil branches,—to wit, jails, registration, police, education, medical services, printing, roads other than military, and civil buildings. We hope that this concession will give the local Governments an additional interest in the study and the enforcement of economy in expenditure; will afford them a just inducement to supplement their local receipts from time to time by methods either most acceptable to the people, or least fraught with popular objection; will cause a more complete understanding to arise between the executive authorities and the tax-paying classes respecting the development of fiscal resources; will teach the people to take a practical share in provincial finance, and lead them up gradually towards a degree of local self-government;

and will thus conduce to administrative as well as financial improvement. The hopes which I am expressing, however sanguinely or confidently entertained, are, after all, but hopes, and, like all other hopes, may or may not be fairly realized. But let all this eventuate as it may—sure I am, with certainty free from shade of doubt, that the measure is advantageous to the imperial budget of British India. For it will have the direct effect of definitely limiting, for the present, the expenditure from the general exchequer on certain important branches of civil expenditure, the very branches indeed where, from the progressive spirit of the age, the demands for increased outlay have most arisen, and would most arise, and in which, from the nature of the case, the supreme central authority is least able to check the requirements of the local authorities.

We have indeed, at the outset, inaugurated the measure by reducing the aggregate expenditure under these heads by one-third of a million (£331,038)* below the budget grant of 1870-71. This is, *per se*, something appreciable of course. But greater far financially is the advantage of setting some definite bounds to the constant growth and expansion of imperial outlay on these branches, of which the use and importance, though great indeed, are yet local rather than imperial. The more we consider the constant increases of late years in these particular headings,—the difficulty which the Supreme Government has in resisting demands which have so much inherent excellence to recommend them; the desire which we all naturally feel to co-operate, so far as possible, in meeting such reasonable requirements; and yet the impossibility of meeting them unless local income can be legitimately and equitably augmented,—the more do we perceive the importance of the financial principle (irrespectively of administrative and general considerations) embodied in the resolution of December last.

And the principle is in this wise. The local Governments are to have a fixed annual allotment from the general exchequer for these particular services, and are to appropriate as local income all receipts connected therewith. They are to regulate (subject to certain general rules) all the expenditure on those services. If the existing income, namely, imperial allotment, *plus* departmental receipts, shall suffice for the requirements of that expenditure, then that is well; if it shall not suffice, then the local Governments are not to apply to the Government of India for increased grants. They must raise what they need by local taxation, or by such like means (subject to our central control) if they fairly can. But if they find that they cannot fairly manage this, then they must necessarily do without the increased expenditure. However much the necessity for doing without the increase may be regretted, there is no help for it. This is the only way of following the good old rule of cutting coat according to cloth. However important progress and improvement may be, financial safety is more important still.

I have seen it stated in some quarters that this new measure, by limiting the aggregate allotment for certain services, tends to deprive the local Governments of any benefit that may arise from increase of the revenue, and to secure all such benefit for the Supreme Government exclusively. I need hardly say that any such allegation is based on misapprehension; as if the Supreme Government had any separate domains or estates or appanages of its own, in which the local Governments had no particular concern! The Supreme Government has no interest separate from the interest of India generally, or from the aggregate of the interests of the several local Governments. The new measure, after all, deals with a part, and that a small part (about one-sixth) of the total civil expenditure. There still remains by far the greater part of this expenditure under the central control, including such branches as law and justice, the fiscal departments and the departments of general administration, as before, for all

* The reduction appears, *primâ facie*, to be £350,000, but the share which would have fallen upon Burma (£18,962) has been restored, so that, after rounding the figures, the net retrenchment from all the local Governments aggregates only £331,038.

which expenditure grants are made to the local Governments. If the revenues increase, there will be benefit to these branches, whether it be in the enhancement of pay, in the expansion of departments, or in new outlay, all which benefits will be felt directly by the local Governments. If it be hereafter possible to increase the grant for public works ordinary, to whom will the increase be allotted? Why to the local Governments? If it be found practicable to pay more and more interest on loans for public works extraordinary, in what territories will these works be executed? Why in the territories under the local Governments?

The Council will perceive that the total amount of allotments for provincial services, as just defined, for all the local Governments together, is set down in the expenditure side of the budget for the coming year at £4,799,300, or 4¾ millions, which amount I shall explain further presently. Meanwhile, I may observe that the total sum allotted for provincial services is thus distributed:—

	Receipts surrendered.	Assigned from Imperial Funds.	TOTAL.
	£	£	£
India	9,800	26,700	36,500
Oudh	14,700	211,300	226,000
Central Provinces	24,000	269,600	293,600
Burmah	28,600	276,500	305,100
Bengal	264,800	1,197,900	1,462,700
North-Western Provinces	110,000	635,000	745,000
Punjab	67,400	528,800	596,200
Madras	81,800	752,300	834,100
Bombay	55,300	901,200	956,500
TOTAL ...	656,400	4,799,300	5,455,700

The item opposite to "India" in the above list is for the Calcutta University and for provincial services (not including public works) in Coorg, Ajmír, and other districts of which the administration is immediately under the Supreme Government. The figures differ somewhat from those appended to the resolution of the 14th December, owing to the more complete transfer of the charge for medical services than was then proposed; to the inclusion in provincial services of the expenditure for petty construction and repairs in all departments, excepting opium and salt; to the promised additions to the grants in respect to the more stringent system of official postage; and to certain minor corrections of the figures.

The statement which I have given just now presents the total allotment to each local Government for all the services specified. Within this limit, each local Government may (subject to the general conditions under which the additional control is confided to it) distribute the amount among the several services, making transfers, if necessary, from one to the other.

These allotments have been fixed on the basis of the budget grants for 1870-71 (after the deduction of the £331,038 rateably distributed). The objections which might be urged in detail against this mode of fixing the allotments have not, indeed, been overlooked. But certainly any other method that could be devised would have stirred up controversies and difficulties which might never be determined, and which would have caused an indefinite postponement of the whole measure.

If it were urged, too, that the grants for 1870-71, having been very economically fixed, afford too low a standard for future allotments, we should reply that these grants were really as much as we could possibly afford, and that we are not likely to be able to afford more for some time to come.

In addition to these allotments, the local Governments will have the special assignment of £200,000, already explained, to begin with.

I have stated that the regulation of the expenditure in these branches is to be confided to the local Governments, subject to certain general conditions. The effect of those conditions is briefly this, that, without the previous consent of the Government of India, no new appointment above a salary of Rs. 250 per mensem is to be created, nor old salaries raised beyond that amount; that no class or grade of officers is to be created or abolished, and the pay of no class or grade of offices is to be raised; that no addition or alteration is to be made, as regards pay and allowances, in the provincial departments of any province which might lead to inconvenience in the imperial departments or in other provinces.

The principle of these conditions is that whatever be the degree of control conceded to the local Governments, as regards amount of expenditure and strength of establishments and the like, the regulation of salaries, of rates of pay, even the lowest, of allowances and pecuniary privileges, must remain with the Supreme Government. Strictness in this respect is essential. Connected by the interchange of information as the several provinces of India necessarily are, whatever affects the interests of the public servants and establishments in one province becomes known in all the others. If anything be conceded in one place, applications for similar concessions are sure to be made from other places in a manner difficult to be resisted. If pay be raised in one department, expectations of similar augmentation are apt to be created in other departments. This consideration becomes of special moment when certain departments hitherto imperial become local, while other departments continue imperial,—not, indeed, that uniformity of pay and allowances is necessary for all departments and all establishments alike; nor even that such uniformity is essential for the same department, for instance, police or education, all over India. There may—indeed must—be variations in the several parts of India as regards system and organization; there will also be differences in prices, in values, and in such like matters; and these circumstances will lead to differences in rates of remuneration; all which the Government of India has always acknowledged and allowed for. Still, the check of the Central Government is indispensable to prevent these differences from becoming excessive and leading to financial embarrassment. It is clear then that in making these concessions to the local Governments, we have not parted with any of those powers which are needed for the preservation of financial order throughout India.

I have stated that we have made over to the local Governments the receipts arising in these particular departments. These consist, in the jail department, of the proceeds of prison manufactures and the like; in the police department, of payments by municipalities and railway companies, sale of old stores, and so on; in education, of school fees, sale of books, &c.; and in registration, of the fee proceeds. These several receipts which have been previously included in our imperial sheet are excluded from the budget I now present, and transferred to the category of local funds: they will hereafter be accounted for in the provincial statements. The aggregate is indeed considerable, and amounts to nearly $\frac{2}{3}$rds of a million. They are, however, in their nature local, and are analogous to the funds which have been always held local, and excluded from the imperial account. They are essentially different from the imperial heads of revenue and receipt. When they are assigned to the local Governments, there is no deviation from the principles which have always governed our finances, to the effect that all heads of State revenue are held as imperial. No attempt has been made to assign to those Governments any branch of the revenues, as that would be a matter attended with difficulties into which I need not now enter. It was intended that an abstract of the estimates of the local Governments on account of provincial services should be presented to the Council with the imperial figures: this will be done in future; but it has been found possible to prepare it this year.

Before quitting this topic, however, I would venture to repeat what I stated before this Council in the budget debate of last year, namely, that too much must not, at the outset, be expected from the local Governments in consequence of any measure of this kind. After all, those Governments will have no golden road open to them, which is not already open to them in a considerable degree at least. To secure financial benefit, either they must reduce expenditure, or improve existing receipts, or impose new taxation. Now, as regards reduction of expenditure and improvement of existing receipts, they doubtless do already make constant efforts in both these directions. It remains to be seen whether they can put forth more efforts. As regards new taxation, they may do more in that way, but great caution will have to be exercised.

How the several local Governments will deal with their respective shares in the retrenchment of £331,038 from the grants of 1871-72, and how they will provide whatever additional sums may be required for the finance of the services now entrusted to them, is more than I can say at present. It is, however, clear that they have to some extent already made up, or are making up, their quotas of the retrenchment by savings and reductions of expenditure,—a method, in my opinion, the most satisfactory of all. It would be premature to state the precise amount of such savings; but, on the figures now before me, I make out, as already said, that the said savings will probably amount in 1870-71 to £200,000, and there seems no reason why the expenditure for 1870-71 should not at least suffice for 1871-72. There will, however, be some fresh local taxation, more or less, in many parts of the country. In the Madras Presidency, as the Council knows, bills for municipal and local taxation were, a few days ago, unanimously passed by the local legislature. In the Bombay Presidency, the matter is still under consideration. In Bengal Proper, the final decision of the Government of India, approved, after full discussion, by the Secretary of State, has been communicated to the Lieutenant Governor, to the effect that land and other property are to be rated for the support of roads and education. The local Government is still in communication with the Government of India as to the best way of carrying out this decision. In the North-West Provinces, the Punjab, and Oudh, the local Governments have matured plans for provincial imposts, and Bills to carry out these plans will be immediately submitted to this Council.

The Government of India has certainly borne in mind—and we believe that the local Governments also remember—the necessity of caution and moderation in the levy of provincial taxes. We have been, and are, most averse to the imposition of any new taxation that can be avoided. It was this consideration that induced us to lower the retrenchment to £331,038. Our demand at first stood much higher; we reduced it in order that the burdens of the people might be abated, and that the local Governments might be spared the necessity of imposing any but the lightest, and most manifestly equitable, provincial taxes.

I now proceed to the figures of the budget for 1871-72.

The receipts are taken at £49,098,900, or 49 millions, as compared with the 51 millions of the year just about to close. The amounts taken for the main heads of receipt, namely, land revenue, excise, customs, salt, stamps, closely follow the regular estimate for the current year. A moderate improvement is anticipated under land revenue, salt, and stamps. Considering the favorable out-turn of the customs for the current year, which is quite as much as, or even more than, we could have expected, we have not ventured to estimate a further increase for the coming year.

As regards the state of the foreign trade of India, generally, I stated in my last exposition that 1869-70 (speaking on returns for eight months) would prove to be a year of retrogression after several years of satisfactory progression. The result has shown a decrease of 5 per cent. in value as compared with the preceding year. This reduction is, however, mainly due to a reduction in the

tariff valuation, so that on the whole the real decrease was but slight. The total value of the trade is taken at 100½ millions sterling. For the current year 1870-71, there may be some improvement. The condition of the principal import, *viz.*, piece goods, has been already noticed. Among the exports, jute (fibre) continues to flourish, the yield of the last crop having been abundant. Last year there were 3,361,852 or 3⅓ millions of cwts. exported; in the current year, the export will be greater. The cotton export of 1869-70 amounted to 1⅓ millions of bales (equal to 555 millions of lbs.), being less than that of the preceding year. There seems likely to be as yet a further falling off this year 1870-71 of this staple in quantity, though not in value. We bear in mind the consequences, so important to India, likely to arise from the revived and increased production of the article in the United States of America. In 1869-70, there were 12¾ millions of lbs. of tea exported from India; this year the quantity will be somewhat less. Last year there were 36 millions of lbs. of coffee exported; this year the quantity will be greater. Last year 98,000 cwts. of indigo were exported; this year the quantity will be about the same. There are now eight months' returns in the current year available. Judging from them, we are led to anticipate that the foreign trade of the country will rise to more than 100 millions sterling in value. As regards goods, indeed there is a clear increase both in exports and imports; but there is a marked falling off in treasure. Last year 14 millions sterling of treasure were imported; this year only 4 millions were imported in the first eight months.

We have not overlooked a subject adverted to in my last exposition, namely, the remission of the export duty on Indian and Burmese rice. But, considering that there has been all through the current year an improvement in this branch of trade, and an increase in the yield of the duties, we are not prepared, under present financial circumstances, to propose any change.

The opium estimate is taken at a little more than the amount which we are receiving for the current year, or just over 8 millions gross. The current year has indeed, as already seen, been in this respect prosperous beyond expectation. We hope that the circumstances of the time warrant us in anticipating a fair amount of prosperity for the coming year. The advices from China are favorable on the whole. The prices in both the Indian and Chinese markets are, despite fluctuations, fairly satisfactory. For Bengal, we are not able yet to announce the exact number of chests that we expect to sell, but we have 41,042 chests actually secure in our warehouses. The precise number of chests which we shall sell in 1871-72, in addition to the above stock, depends upon the number of chests which we may resolve to offer for sale in the calendar year 1872, which again depends upon the out-turn of the crop now about to be gathered. At the last moment, I regret to say that the weather in the opium-growing districts of the Bengal Presidency is reported to have been of late somewhat unfavorable to the ripening crop. The area under cultivation this year is, however, larger than that cultivated last year, and we entertain hopes that the produce may at any rate not be less than last year's crop (54,072 chests provision opium). For the chests that we may sell in 1871-72, we have assumed an average price of Rs. 1,075, or £107-10*s.* per chest. The average price per chest in 1870-71 has been Rs. 1,120-8 (£112-1*s.*) per chest. The latest sale has produced Rs. 1,169 (£116-18*s.*) per chest. On this very important point, the estimate seems to be prudent, and leaves a margin for fluctuations not now foreseen. For Malwa the duty being fixed (Rs. 600 a chest), the real point for forecast is the number of chests likely to be exported. The number in 1869-70 was 39,371 chests; that in 1870-71 will be probably 38,742 chests. We have estimated for 1871-72 as many as will bring the total number of chests (Bengal and Malwa) to 90,000,—no doubt a full number, quite up to the average of recent years. But the prospects of the present crop in Malwa are reported to us by telegraph to be up to yesterday excellent; we are selling this year a much larger provision of Bengal opium than we sold last year; and if the quantity be taken at a full estimate, still the price assumed for Bengal is

apparently a moderate one. As a whole, the estimate will, I hope, be considered moderate.

The increase (£113,900) in the forests estimate allows for increased consumption of timber in the construction of the State railways, partly counterbalanced by increase of expenditure (£65,100) on the other side of the statement.

The increase (£19,400) in telegraph arises from improved receipts on the Indo-European line *viâ* Persia and Russia, which has been working with marked efficiency throughout the year. The recent increase in the tariff of both this and the sub-marine line is to be regretted, but I fear that it will be found to have been absolutely necessary to render the continuance of the two alternative lines (so desirable for securing our communications) financially possible. At present the Indo-European line appears to be outstripping its rival in the Red Sea.

The low estimate of mint receipts is owing to the state of exchanges, which may, we fear, not recover sufficiently for much bullion to be presented for coinage. Our mints are unfortunately at present in a condition of enforced inaction.

A diminution is shown in the estimate for miscellaneous receipts, because we do not expect any such arrear adjustments as those whereby this item is swollen in the current year.

The items of decrease under the heads of law and justice, police, and education arise from the transfer of the receipts of jails, registration, police, and education to local funds in the manner I have already described to-day. All the items transferred amount to a total of £656,400.

The Post Office shows a decrease of £29,500, the receipts this year having been unduly swollen owing to some misunderstanding by the civil departments of the Post Office rules. The receipts might have been, by this time, greater perhaps than they are, had it not been for the concession to the public of carrying half a tola in weight, instead of a quarter tola, for half an anna postage. The change, however, has not caused any actual loss of revenue. This result is, of course, owing to increased number of letters. Two years ago I stated the number of covers of all kinds annually received by the Post Office in India at 70 millions. It has now grown to nearly 95 millions.

In respect to the telegraph receipts, I may observe that the reduced rate of one rupee for a message of ten words to any part of India has worked so far successfully as to cause an increase already of more than 50 per cent. in private telegrams; but it has not yet caused such an expansion of telegraphic communication as to bring about a financial success. The total number of messages despatched in India by the Government Telegraph and by the Railway Telegraph for the public does not exceed 700,000 annually, a number which is very small for so large a country as this.

The head of assessed taxes I shall reserve for separate notice hereafter. The Council will perceive that it shows a decrease of £1,475,000.

It will hence be apparent that the budget estimate of receipts compares favorably with the regular estimate of the current year. If the receipts now transferred to the local Governments had remained as before, and if the assessed taxes had been retained at the same rate, then the total for the year, instead of being £49,098,900, would have been £51,230,300, or 51¼ millions,—as high a figure as has ever been presented. The diminution then in the present total does not indicate any diminution whatever in our real resources.

I now come to the ordinary expenditure of the year. This is estimated at £49,005,500, or just 49 millions, showing a reduction of £1,046,300, or one million below the estimated expenditure of the current year. This result is,

primâ facie, satisfactory. There are several important points in the figures, however, which I must briefly notice. Before doing so, I will clear off some of the lesser points.

In the first place, it will be observed that there are various small increases under headings relating to the collection of the revenue, namely, land revenue (£120,500), forests (£65,100), excise (£21,400), salt (£46,200), opium (£37,900), which do not arise from any permanent accession to establishments or such like expenditure, but from temporary measures leading directly to a pecuniary return, as, in land revenue, for re-assessments; in forests, for bringing additional timber to market; in salt, for expenses at the Sambhur Lake; in opium, for extension of cultivation; and so on.

We do indeed always accede to well considered applications for grants for re-assessment of the land revenue, an operation which generally, though not always, leads to increase of income. Our notice has been attracted to the apparently slow progress, despite considerable outlay, in the re-assessment of the land revenue in the Punjab, a delay which seems prejudicial to the fiscal interests. This is a matter peculiarly within the province of the local Government; the point however has our attention.

The increase (£95,200) shown under stamps and stationery is due to the exhibition of the charge for stationery for the first time under this head. The increase of £74,200 under administration is chiefly owing to the transfer of the charge for the printing establishments of the Supreme Government to this head. It is not thought expedient to maintain a separate head of stationery and printing for this item and for the cost of stationery alone. Provision has also been made for the contemplated Department in the Government of India for revenue, agriculture, and commerce, the creation of which is not expected to add ultimately more than £2,000 to the cost of the establishments of the Supreme Government.

The decrease shown under the heads of law and justice (£535,300), of police (£2,269,500), of education (£606,200), of medical services (£334,800), of printing (£284,100), of public works ordinary (£1,575,600) arises from the charges for these services being in whole or in part transferred, under the arrangement I have to-day described, from these several heads to the new head of allotments for provincial services, which head appears for the first time in our statement. The services of police and education having been transferred wholly, disappear from our statement. The heading of stationery and printing also disappears; printing becoming henceforward almost wholly a provincial service, and stationery being transferred, as above explained, to stamps. The headings of law and justice, of medical services, and of public works have been only partially transferred. The decrease shown under law and justice relates only to jails and registration; that under medical services to those establishments pertaining to civil stations, to dispensaries, and to sanitation, which are immediately under the local Governments; and that under public works to roads other than military, and civil buildings, with their due proportion of establishments.

The decrease under miscellaneous is due chiefly to our being able, in consideration of peace happily restored in Europe within the last few days, to estimate for a rather more favorable rate of exchange than we have had to meet this year. The rate we have taken is 1*s.* 10¾*d.* for the rupee, giving, upon a supply of 9 millions sterling, a nominal loss of £494,500.

We have not found it convenient to arrange for proceeding with the general census of India at present.

The increase of £76,200 for interest relates to the loan provisions for the two years, which I shall notice separately hereafter.

The new head of allotments for provincial services (£4,799,300) comprises the imperial assignments made, upon the basis of the grants of 1870-71, to the several local Governments in India for jails, registration, police, education, medical services, printing, roads and civil buildings, and their connected establishments, less the amount of provincial receipts under these heads, which receipts have been surrendered to the local Governments.

The expenditure for the army is set down at £15,984,000, showing a decrease of £316,000. Of this decrease, £270,000 occurs in India and £75,500 in England; in fact it for the most part occurs in India, and mainly for this reason, that no outstanding amounts such as have had to be charged in the current year for the overland transports are expected in the coming year.

In my last financial exposition I stated what had been done regarding military reductions. I added that our recommendations for reductions in the artillery and the Native army were under the consideration of Her Majesty's Government in England. During the current year, progress has been made with both these important questions, which necessarily involve doubtful or controversial points. After discussion we have submitted our final proposals. We now estimate a saving of nearly £70,000 by a reduction of five batteries of horse artillery and three garrison batteries. But in this as in other cases the reductions are so managed as to cause no diminution in effective strength of European soldiers. Under all the circumstances, we have felt justified, moreover, in estimating a reduction of £100,000 in the expenditure on the Native army for the coming year. On the other hand, we have been obliged to allow increases for camps of exercise, for military instruction, and for the manufacture of ammunition. On the whole, the amount estimated in India for 1871-72, namely, £12,410,000, is the lowest amount that has been taken for any year since the war of the mutinies.

Though the military charges in England do not show a further increase in the coming year, their growth of late years has not escaped our notice. It has occurred under the heads of overland transports, of furlough allowances, and of stores. The increase in furlough allowances in England, arising from officers drawing furlough pay more than heretofore in England instead of in India, is mainly apparent, being counterbalanced by decrease in India. The increase in stores is for the new breech-loading arms, and is so far not to be regretted, the importance of the arms being too manifest to require explanation. The only item which causes anxiety is the overland transport service, which, however advantageous, does seem likely to cause a permanent augmentation to our expenditure. Attention is being given to the matter. I may add that the important head of retired allowances does not at present show any increase. Whether it is, or is not, likely to increase in future, is a question on which we have submitted our views to Her Majesty's Government in England.

The expenditure proposed for public works ordinary amounts to £2,365,000, or 2⅓ millions. In my last financial statement I explained the reasons why the grant for this branch, once so large, had been reduced to 4 millions. It is now nominally brought down to 2⅓ millions by the transfer of 1½ million to provincial services, as already explained to-day. There have been also some further retrenchments from the grants. For the laying out of the 1½ million annually, the several local Governments will in future answer. The 2⅓ millions now remaining under the general control of the Government of India consist of—

	£
Military	1,012,500
Civil Buildings	150,700
Roads and Communications .	115,900
Miscellaneous Public Improvements	25,600
Agricultural	454,900
Establishment and Tools and Plant	605,400
TOTAL ...	2,365,000

These important grants manifestly stand very low,—lower indeed than they have been for years past, and almost as low as can reasonably be expected. The grant for military buildings includes the completion of those new double-storied barracks which had been commenced. In my statement made in March 1869, I went, at some length, into the subject of these barracks. Since then the execution of the scheme has been somewhat delayed from several reasons. It was found that in some places the existing accommodation for the troops was sufficiently good to allow of the new buildings being postponed at a time of financial exigency. There are plans for placing an increased proportion of the troops at hill stations, to some slight extent reducing the need of accommodation in the plains. In some respects, too, there arose doubts as to the suitableness of the designs of the new structures. The expenditure therefore on new barracks has been comparatively small (£401,558) during the current year, and will be only £436,533 during the coming year. I need hardly add, however, that the important subject of providing the best obtainable accommodation for the European troops is one which has our constant attention.

The item of establishment, already reduced, may perhaps alone admit of further reduction.

I gather that it has been supposed by some that public works expenditure has been maintained unduly high of late. But the Council can judge whether any such supposition could be supported by these figures. Surely no one will be found to say that the 1½ million allotted to the local Governments is too much. And as regards the 2⅓ millions remaining under the Government of India, surely no one can justly say that the amount is not moderate, considering the several services and the various provinces in which those services occur.

The net amount which the country will have to pay to the Railway Companies on account of guaranteed interest is set down for the coming year at £1,856,900, or upwards of 1¾ million; about the same amount as that which is being paid during the current year. These amounts are no doubt formidable and are the heaviest ever yet presented in our statements. The steady accretion year by year of these payments does indeed afford matter for reflection. The main cause is the growth of our gross guaranteed interest. On the one hand, this gross amount grows yearly in England; last year, 1869-70, for instance, it was £4,176,008; next year it will amount to £4,638,600, an increment of nearly half a million within two years. On the 31st March last the total capital outlay stood at 83½ millions (£83,444,147) out of a total capital subscribed of 86½ millions (£86,522,491); on the 31st December it stood at 86½ (86,525,000), the total amount subscribed being 89½ millions (£89,460,000). We have now nearly 5,000 miles of guaranteed railways open, besides 1,000 miles sanctioned or under construction. On the other hand, the set-off in India, namely, that of the net traffic receipts, does not grow at a corresponding rate; just now indeed it is hardly growing at all. Last year it amounted to £2,628,944; this year we seem likely to receive only £2,530,700, and next year we expect £2,781,700. It seems to be not so much that the working expenses are unreasonable after allowing for new lengths of line opened—though no doubt there is room for economy;—it is rather that the traffic, especially the goods traffic, has not of late been so flourishing as we might have hoped, considering the increased length of open lines. Last year the gross traffic earnings amounted to £6,204,913; this year they amount to £6,551,700. For next year they are set down at seven millions (£7,006,000). In my exposition of 1869 I put down the quantity of goods carried at three millions of tons annually and the number of passenger journeys at 16 millions. At the present time the annual tonnage may be set down at 3½ millions and the passenger journeys at 17½ millions; showing no considerable increase of late, and leaving an immense way for our traffic to make up before it will bear any favorable comparison either with the size and population of India itself, or with the results obtained from railway communication in other countries.

Nor has any great progress been made of late by the guaranteed lines towards providing for the 5 per cent. interest on capital, and towards discharging the debt due by them to the State. According to the figures of the regular estimate, the East Indian Railway is paying, upon the capital actually expended to the 31st December 1870, 4·8 per cent. per annum, the Eastern Bengal 3·1, the Great Indian Peninsula 2·7, the Bombay, Baroda, and Central India 2·4, the Madras Railway 2·2, the Great Southern of India 1·4, and the Jubbulpore extension only 1·2 per cent. The railways in India as a whole are thus, at present, paying less than 3 per cent. During the last five years the increase of earnings, whether gross or net, has been in the Bengal Presidency rather than in the Madras and Bombay Presidencies. The East Indian Railway and the Eastern Bengal line alone show any large increase. The other lines have remained comparatively stationary in this respect during this period.

So long as the construction of additional lengths of railway is going on, the capital accounts, as a whole, necessarily increase, and with them the gross guaranteed interest charge. For a reduction in the net charge on this account we must look to increased traffic receipts; but, as just explained, these have not of late kept pace with the growth of the gross charge. It is the more essential, therefore, that as the several undertakings are completed, or approach completion,—and many of them are now in this state,—the further expansion of the capital accounts should be strictly watched and controlled. Strenuous endeavours have been made in this direction for long past, and orders have issued quite recently for the making up of the capital accounts of the several Companies. Rules have also been prescribed for a closer review of the objects for which capital outlay shall in future be incurred on open lines, and a money limit has been fixed within which all outlay on individual works shall be charged to revenue. A provision like this will, it may be hoped, result in the necessity of every work being jealously scrutinized by each party to the contract, and the constant accretion of the capital accounts by the frequent admission of small items of charge will thus be checked.

During the year by special arrangements made by the Secretary of State with three of the guaranteed railways (Great Indian Peninsula, Bombay and Baroda, and Madras), their debt to the State has been cancelled, and the right of the State to purchase the lines at the first optional period waived, on the condition that the Government shall, during the remainder of the terms of the contracts, receive half of any net traffic earnings in excess of 5 per cent. The East Indian Railway did not assent to this arrangement, and the offer will not, I believe, be repeated to them or extended to the other lines.

I must here ask leave, in reference to public works generally, to bear testimony (in which testimony your Lordship and this Council will doubtless concur) to the very valuable co-operation afforded to the financial administration by Colonel Richard Strachey, the Secretary in the Public Works Department, and now a member of this Legislative Council. Of late years the reduction of expenditure has been greater in the Public Works Department than in any other. However much this reduction is to be regretted, it certainly has been financially necessary; and I cannot testify too strongly to the able and the judicious efforts made by Colonel Strachey in this direction, without which efforts these important financial results would have been impossible.

It may be interesting to note the result of the English expenditure (ordinary) shown separately in one of the accompanying statements. In the regular estimate for 1870-71 it is set down at £8,302,900, and in the budget for 1871-72 at £8,124,800, showing a decrease of £178,100, and this notwithstanding an unavoidable increase of £80,200 of interest on money to be borrowed. Thus, although there have been increases during 1870-71, which I have for the most part explained to-day, there is no further increase in the budget for 1871-72.

Before leaving the subject of ordinary expenditure, for the reduction of which we have striven so hard, I shall quote a passage from a despatch received by us from the Secretary of State in August last, which runs thus:—

"Upon a consideration, generally, of your estimates of income and expenditure, I am satisfied that you have laboured earnestly to effect every reduction which can be carried into effect without impairing the efficiency of the several departments of Government."

So much, then, for the various items of ordinary expenditure.

Besides the ordinary expenditure as above explained, there is proposed an expenditure for public works extraordinary of £3,626,000, or upwards of 3½ millions, to be provided for from borrowed funds, bringing up the total expenditure, ordinary and extraordinary, to £52,631,500, or 52⅔ millions. Whether the full amount of 3½ millions will be really laid out during the coming year, is more than I can say, considering that it has never yet been found possible in any year to spend the amount proposed for these works. The works in question are irrigation projects in the Punjab, North-Western Provinces, Oudh, Behar, and Orissa, and State railways in the Punjab and Rajpootana. The careful enquiry needed for these difficult irrigation projects, and the necessity of providing for adequate returns in water-rent, may account for much delay in breaking ground. The gauge question having been at length settled, we may hope to soon see a vigorous commencement with the State railway works, some of which are urgently needed to cheapen the supply of salt for the people.

The new gauge determined after much consideration by the Government of India is that of 3 feet 3 inches, or 1 metre, which is narrow as compared with the existing gauge in India of 5 feet 6 inches. I cannot here enter into this moot question. I shall only observe that the adoption of the comparatively narrow gauge will, in our belief, cause a large saving both in original outlay and in subsequent working charges. The importance of this consideration will be manifest from the facts I have mentioned to-day, regarding the growth of net interest charges for the existing railways. Doubtless the further extension of the railway system in the continent and peninsula of India is most desirable. But unless the work can be done more cheaply or made more profitable than heretofore, the country cannot afford to pay for such extension. That is the plain fact which renders economy in construction and management of railways so important as to weigh heavily even against considerations of efficiency.

Such, then, are the figures for 1871-72. On a comparison of income with ordinary expenditure, the result is an equilibrium, supported by a small surplus of £93,400,—a margin which is indeed almost too low for the requirements of the public service.

I must now ask the Council to revert to the item of assessed taxes on the receipt side of the budget for 1871-72. This is set down at £600,000, which, as compared with the £2,075,000 of the current year 1870-71, shows a reduction in this taxation of £1,475,000. This is obtained by lowering the rate of assessment from 6 pies in the rupee, or 3⅛ per cent., to 2 pies in the rupee, or a fraction over 1 per cent., and by raising the minimum income liable to assessment from 500 rupees to 750 rupees; in other words, by exempting incomes below 750 rupees. The one per cent. income tax which we retain is manifestly indispensable, inasmuch as without it we should have to produce a budget with a deficit, which is an alternative not to be adopted so long as any legitimate or reasonable resource may remain to us.

Still it may be remembered that we now propose to reduce the income tax to the lowest rate at which it has ever been levied in India, and indeed the lowest at which it could be levied, if retained at all. The proposed rate is equivalent to 2½*d.* in the pound. The rate of the income tax of 1860 was 4 per cent., or 9½*d.* in the pound; subsequently reduced to 2 per cent., or 4¾*d.* in the

pound; the rate for the income tax of 1869-70 was, on the whole year, 1½ per cent., or 3½*d.* in the pound; that for 1871 was 3⅛, or 7½*d.* in the pound.

It is indeed a source of satisfaction to us to find ourselves able to provide for the requirements of the year with so low a rate of income tax, and to afford so considerable a measure of relief to the tax-paying classes of all degrees in British India.

More particularly are we gratified at being able to exempt all incomes below Rs. 750; the effect of this will be to altogether relieve about 240,000 persons heretofore taxed. The total number assessed to the existing income tax is about 480,000; under the now proposed tax the number will be reduced to about 240,000, which really forms a very small proportion (1 in 625, or say 1 in 120 heads of families), out of a population of 150 millions. It was in respect to the small incomes below Rs. 750 that complaints of over-assessment or exaction, or other vexation, have mainly arisen. We have been impressed by the statements made regarding the pressure of the tax, and its concomitants, upon these small incomes; troubles which, we fear, in such a country as India are practically difficult of remedy, though of course no effort has been spared for prevention or for cure. While the rate remained low as in 1867-68 and 1868-69, these complaints were not perceptible at all, or were much less rife; and no doubt this year the inherent difficulties of the case were aggravated by the increased rate. Whether they would, or would not, be essentially mitigated by reduction of the rate, may be a question. At all events, by the exemption of the lowest class of incomes altogether, we hope that some at least of the most salient points of objection will be effectually removed, and that the sacrifice of revenue caused by the exemption (some £150,000 at one per cent.) will not be found considerable.

It may be borne in mind that in 1860, and subsequent years, the tax reached down to incomes of Rs. 200; subsequently it was remitted on incomes below Rs. 500. The license tax of 1867 reached down to incomes of Rs. 200. The certificate tax of 1868 reached only to incomes of Rs. 500. These were both virtually rough income taxes. The 500 rupees limit was observed in the income taxes of 1869-70 and 1870-71. Thus it is clear that from time to time the policy has been to extend the exemption more and more among the poorer of the classes liable to assessment. And now we propose a further exemption beyond which it is difficult to go, if the tax be retained at all.

I have, therefore, to propose on behalf of the Government of India an income tax of two pies in the rupee, or a fraction above one per cent., and to request leave to introduce a bill into this Council for that purpose. The bill, if it shall pass into law, will replace the existing Income Tax Act, which expires on the 31st of this month (March). We have endeavoured in the bill to amend such of the provisions of the present law as have appeared to operate with occasional harshness, or to cause particular dissatisfaction. We do not propose to enact it for any particular period or to fix any limit of duration.

From this explanation of the revenue and charges of the year, I pass on to the provision of ways and means and to the cash balance account.

We expected to commence the current year 1870-71 with a cash balance of 13½ millions (£13,644,859) and to close it with a balance of 10½ millions (£10,569,443). On closing the account, however, finally for the previous year, we found an actual cash balance at the commencement of the current year of nearly 14 millions, (£13,940,451), which improvement was due to the actual account of the previous year turning out more favorable than the regular estimate. We expect that the current year after its close will leave us a cash balance of 16 millions, or £16,012,051, being 5½ millions (£5,442,608) better than the first estimate (£10,569,443). Throughout the year, the cash balances all over India have been very high, higher than they have been for some eight years past. (Their lowest point was 10¾ millions in October). This circumstance is to some

extent satisfactory, and calculated to raise confidence in our finance. Still there are special, perhaps adventitious, reasons why we stand so well in this respect, and even so much better than we expected at the time of my last exposition. These reasons are, firstly, that the opening balance of the year was actually higher than the estimate by £295,592; secondly, that we have spent 1¼ million on public works extraordinary instead of 3 millions, as I have already explained to-day; thirdly, that we have paid in India altogether ½ a million less on Secretary of State's bills than we expected; fourthly, that the amount of capital advanced to the railway companies for the construction of the lines has been less by nearly 1½ million (£1,404,200) than was expected; fifthly, that owing to unexpected accession of opium revenue, the ordinary finance of the year has been bettered by a million, as I have also explained to-day. These reasons, with some few changes in the remittance heads, fully account for the improved condition of the cash balances and for the difference between the original and the present estimate.

As might be expected under all these circumstances, our public credit, as proved by the prices of Government stocks, has, on the whole, been higher during the current year than it has ever stood before. Our four per cent. stocks in India have commanded prices of 96, 97, and even 98, for every hundred rupees. In England the Secretary of State's four per cent. sterling paper has been sold at a small premium. In my last statement I noticed the gradual decline in the value of our 5 and 5½ per cent. stocks by reason of the limited period for which our loans at those rates of interest have currency. The decline has continued during the current year for the same reason. That our stocks bearing the higher rates of interest should decline in value, while those bearing the lower rates are rising, is manifestly a most satisfactory circumstance. It may be interesting to mention here that the amount of our rupee debt (that is, the securities of the Government of India enfaced for payment of interest in England by bills upon India) held at home, grew during the year from £15,839,832 to £17,797,622, or by nearly two millions sterling. This is no doubt due to the adverse rates of exchange.

I have now to advert to the loan arrangements for 1871-72. There will, as might be expected, be some borrowing, inasmuch as I have already stated that 3½ millions are proposed to be spent on public works extraordinary during the coming year.

In my last statement I explained that at the commencement of the current year we had in hand 1½ million due by the loan department to the public works according to the account as then made up. The Secretary of State then intended to raise, by the end of 1870-71, two millions more; he has actually raised 3½. As the Council knows, we have raised nothing in India, save a quarter of a million lent by Maharaja Holkar for a State railway in His Highness' territories. These several sums make up 5¼ millions. Against this we have expended in the year (as already seen) 1¼ million on public works extraordinary, which, deducted from the 5¼, leaves 4 millions in hand, for which the loan department has to account to the public works department. To that balance, however, there is a set-off of £1,105,247 advances to municipalities and the like, to which I shall immediately refer. The actual estimated balance in hand on this account at the end of 1870-71 is about 2½ millions (£2,591,438). Moreover, although our own transactions will result in the reduction of our debt by a small amount (£139,800), the Secretary of State has intimated his intention of borrowing 2½ millions during the coming year, repaying only £5,000, so that we shall add to our debt during the year altogether £2,355,200. This amount, added to the balance just shown, provides more than enough for the 3½ millions of proposed extraordinary expenditure. There is, therefore, neither need nor justification for the raising of any loan in India at present.

It is from these loan funds that we have been able to advance various sums to municipalities for reproductive works on good security for payment of the in-

terest and repayment of the principal. The amount of advances of this nature made or brought to account since the beginning of 1869-70 is net £1,105,247. It is, of course, practically impossible for municipalities to effect any large improvements without raising funds by borrowing. If they must borrow, it is far better that they should borrow from the Treasury rather than in the open market, for the plain reason that the Treasury can afford to lend on more favorable terms, and also because our financial control over these transactions is thereby promoted. Legal doubts, however, arose as to the competency of municipalities to contract obligations of this description. Therefore a law has been introduced into this Council to enable them to do this, and to render valid the proceedings they may take towards this end under proper sanction. These remarks are irrespective of the debentures issued by certain municipalities, such as that of Calcutta, under a special law.

If extensive disbursements shall hereafter be made under the law before this Council for facilitating advances of money by Government for permanent works of agricultural improvement, the money will be disbursed from the loan funds also.

I must here draw attention to the fast-growing interest on account of these borrowings. In 1869-70 this system was fairly begun; since then 7½ millions (£7,479,099) have been borrowed and 2½ more (£2,355,700) are now to be borrowed, in all 10 millions (£9,974,099); of which 3¾ millions (£3,782,411) have been spent on public works extraordinary, and 3½ (£3,626,000) are now set down to be expended, in all 7½ (£7,408,411) millions; besides which a million (£1,105,247) has been advanced as I have above shown. The annual interest on the total sum thus borrowed amounts to more than £450,000 annually; on the total sum expended, or to be immediately expended, it amounts to £350,000. It is hoped that the yearly increase of the item now separately shown as irrigation income will prove more and more a set-off; and that when the State railways shall be opened, there will be a further set-off in that direction. The more complete exhibition of all the income derived by the State from its canal works has occupied, and is still occupying, the attention of the Government of India, and some important points of legislation connected therewith have been brought under the consideration of this Council.

The entire registered debt of India (exclusive of £6,299,700, East India Stock, for the redemption of which a guarantee fund is accumulating under the provisions of Cap. 85, III and IV William IVth) is expected to amount at the end of 1871-72 to £106¾ millions (£106,853,100), of which £67,089,500 will have been borrowed in India and £39,765,700 in England. The interest estimated to be paid in 1871-72, exclusive of the dividends on the East India Stock, is £4,712,000, being 4·14, or less than 1½ per cent. upon the whole registered debt.

We duly bear in mind the amounts of the loans bearing interest at 5 per cent., repayable during the coming year. But I cannot yet state the intentions of the Government of India in regard thereto.

After the loan provisions which I have just explained, it remains to see how the cash balances will stand for the coming year 1871-72. In my last exposition before this Council, I described the improvements made in the form of the estimate of the cash balances. It will be remembered that this great account comprises a variety of important items besides the regular income and expenditure of the Government, inasmuch as the Indian exchequer performs a vast amount of business in addition to the receiving of the Government revenues and the disbursing of the Government expenses. The general nature of this business I have described in previous expositions.

I will first set forth the result of the figures on both sides of the account in India, exclusive of England,

The receipt side then is as follows :—

Commencing the year with an estimated cash balance, as already seen, of 16 millions, and a Government income of 49 millions, we expect, besides, 6½ millions of railway traffic receipts, 17¾ millions of advances recovered and deposits repayable, including local funds; and 1½ million on the remittance or suspense account between England and India, making, with some other smaller items and transfer entries, in all 91¾ millions (£91,871,051). On the payment side, besides the ordinary expenditure of 39 millions and the extraordinary of 3½ millions, we have 3½ millions railway working expenses, 18⅓ millions of advances recoverable and deposits repaid, 9 millions to be paid on bills of exchange drawn in England by the Secretary of State; and 1¾ million to be disbursed for construction of railways in India by the guaranteed Companies, making, with some transfer and account entries, a total of £76,749,800, or 76¾ millions. This total, deducted from the 91¾ millions shown on the receipt side, leaves us an estimated cash balance of 15 millions (£15,121,251) on the 31st March 1872, being the close of the coming year 1871-72.

There is also the cash account kept by the Secretary of State in London on account of India. For the coming year, 1871-72, the receipt side is in this wise. The opening cash balances will be 2 millions; the amount received on bills of exchange drawn on India will be 9 millions; there will be 4¾ millions of railway capital subscribed, and there will be 2½ millions borrowed. These, with some smaller items, make up a total of 18½ millions. On the payment side there will be a regular expenditure, ordinary and extraordinary, in England on account of India, of 13 millions (£13,114,300); there will be 1⅓ million paid on the remittance account, and there will be 2 millions withdrawals of railway capital. These items deducted from the 18⅓ millions on the receipt side leave a closing balance of 2⅛ millions.

The aggregate of estimated receipts and payments in India and England for the year, as I have shown above, stands at 110¼ millions (£110,295,334) on each side of the account. I have not attempted to do more than give a sketch of this really vast account, the complete development of which would weary the Council. But even this outline will convey some idea of the dimensions to which the transactions of the Indian exchequer have grown.

I have said that in the deposit receipts are included the local funds, the expenditure from those funds being shown in deposit payments. A new and interesting character will now attach to these funds. They have heretofore, as the Council knows, included the road fund, ferry fund, pound fund, educational cesses, police cesses, profits of prison labour, hospital funds, port and harbour funds, municipal octroi fees under special Acts, and so on. To these there are now added the £656,100 already described to-day, being the receipts of the departments of jails, registration, education, and police, transferred from the imperial sheet. The total thus made up for 1871-72 amounts to £4,028,473, or 4 millions for all India. There will also be added the proceeds of the new local taxes that may be imposed by the local Governments; so the heading will shortly show an augmentation, and may probably grow year by year. Each local Government will in future exhibit a sheet of its income and its expenditure under this head; and in this statement there will be combined the income and expenditure under the new allotments for provincial services described to-day, amounting to 4¾ millions; so that the local budgets under the new measure will deal with an aggregate income of nearly 9 millions to start with.

Before finally quitting the finances of the year, I must ask leave to notice certain remarks which have been made, and indeed reiterated, regarding the accounts of the Home treasury of the Government of India which are kept in England. It has been said that the expenditure in England on account of India is incurred without sufficient reference to the authorities in

India, and that the detailed accounts of it are not made known in India. Now, I showed in my last exposition that by far the greatest part of that expenditure is really incurred either under rules proposed by the Government of India, or upon requisitions made by the Government of India. So far we ourselves must accept a very large share of the responsibility. There are some exceptions to this; but they are not considerable. So much for the expenditure. No doubt the accounts of that expenditure are kept under the direct orders of the Secretary of State for India. But they are rendered to us, month by month, with the greatest regularity and the fullest detail. We again publish the account annually with all its details in the *Gazette of India*, and have usually done so for years past; the publication taking place in the summer. In short, the information before the public in India regarding the expenditure in England is as full as that regarding any portion of the public expenditure whatever.

I may add one word about the Indian accounts. The entire approximate actual accounts for the year 1869-70, ending 31st March 1870, were published on the 3rd September 1870; that is, in five months after the completion of the year. The regular estimate for the year 1870-71 is produced to-day early in the eleventh month of the year, comprising more than ten months' actual figures for all the revenues and for all the civil expenditure, and nine months for the remainder. Now, considering that we have to deal with accounts from eight local Governments, from twelve imperial departments, and 225 treasuries—all scattered at great distances—I think that these facts show a high degree of promptitude and discipline in the Account Department throughout British India.

After this exposition of the prospects of 1871-72 it remains to notice very briefly several measures which have been adopted in connexion with finance.

In my statements made in March 1869 and April 1870, when noticing the success of the three presidency savings banks, I stated that measures were being devised for the ramification of these institutions throughout the interior of the country. During the current year, these measures, after long discussion, were introduced in the several divisions of the Bengal Presidency. The number of new banks already opened is 49; the total deposits on the latest dates for which we have returns amount to Rs. 1,20,693, or £12,069; and the number of depositors is 925. The deposits will doubtless increase from time to time, the present result being only a commencement. This is of course in addition to the Presidency Savings Bank at Calcutta, which now has £291,640 of deposits and 7,464 depositors. We have not yet opened district savings banks under that name in the Madras and Bombay Presidencies, but practically they do exist in every district under those Governments, as the Government Savings Banks in both Presidencies extend their benefits to all depositors without the restriction which was placed upon such institutions in Bengal, where Government servants only were permitted to open deposit accounts. The Government Savings Banks in the Presidencies of Madras and Bombay are very freely resorted to. The present number of depositors in the Madras banks is 7,189, and in those of Bombay 15,679; the aggregate amount deposited in the Madras banks is £187,727, and in the Bombay banks £441,137. But the figures in both Presidencies are believed to include the deposits of the Native army. The system in these Presidencies may perhaps eventually be assimilated to that now introduced in the rest of India. The total of deposits in the savings banks of all kinds in the three Presidencies now stands at £932,573, and the number of depositors amounts to 31,257. This is exclusive of regimental savings banks in Bengal, the deposits in which amount to £76,000. These figures show an increase of nearly 40 per cent. since I first drew the attention of this Council to the subject two years ago. That the increase may be progressive year by year is much to be wished.

In my last statement I adverted to the measure then before this Council for increasing the proportion of the paper currency reserve to be invested in

Government securities, and for raising the limit from four millions to six; adding that the operation, if authorized by law, would in practice be kept cautiously tentative. The Bill has since passed into law, but we have not yet, under the circumstances of the currency, seen fit to avail ourselves of the power which has been taken. We rather prefer for the present to keep our specie reserve large and full, in order that we may have the means of facilitating the encashment of the notes, of whatever circle, at all the principal treasuries throughout the country. Arrangements of this kind appear even more than ever desirable, since we have (within the current year) obtained power by law from this Council to issue notes of five rupees, a lower denomination than has ever yet been tried in India. I have so recently explained in detail to this Council the arguments in favor of the five-rupee note; the conditions under which the offices of the interior circles of India are to cash notes of all other circles; the arrangements for cashing notes at the ordinary treasuries in the districts in the interior; and the general state of our paper circulation and our reserves,—that I need not advert further to the subject now, beyond stating that the average weekly circulation of 1869-70 has proved to have exceeded 10½ millions (£10,630,473), a slight increase over any previous year; that the circulation of the current year does not promise to be equally favorable, the estimated average circulation appearing not likely to exceed 10 millions; and that the reserve consists of 6¾ millions (£6,846,106) in specie, and 3¼ millions (£3,227,200) in Government securities; the specie reserve being manifestly strong.

The money order system in India is successfully making good its ground. During the past year 1869-70, orders were issued to the amount of 116 lakhs of rupees, or a little above a million sterling. It is matter of regret that we have not yet been able to establish a similar system between India and England, but difficulties arising out of the fluctuations of exchange have hitherto prevented this. We still hope that these difficulties may be overcome.

I am still unable to report any marked result from the notification of November 1868, whereby it was announced that the sovereign would be taken at the Government treasuries as an equivalent for ten rupees and four annas instead of ten rupees as before. The value of a sovereign having exceeded Rs. 10-4 throughout the year, no sovereigns have been received at the General Treasury, and scarcely any by the Currency Department. The importation of gold into India during the year 1870-71 is expected to amount to only between 2 and 3 millions against £5,690,400 of the preceding year. Gold has been tendered by the public at our mints for coinage into Indian gold pieces to the value of only £4,775. These operations have been of course much affected by the state of the exchanges so greatly militating against the presentation of bullion for coinage. During the year we have, after much unavoidable delay, obtained from England the requisite mechanical appliances for coining gold pieces of ten and five rupees (in addition to the fifteen-rupee pieces previously coined) under the existing law. A few of these smaller pieces have been coined by the Government, and may be considered to represent the Indian sovereign and half sovereign. I hope that this measure may help to pave the way for the future introduction of a gold currency into India.

Such, then, is the exposition which I have this day to offer. The main points have been—

that for 1869-70, instead of an anticipated deficit of £625,594, there has been an actual surplus of £118,668;

that for 1870-71 the surplus estimated in the budget at £163,440 is now estimated at £997,100, or 1 million;

that this surplus is really due to an unlooked-for accession of opium revenue;

that without this accession of opium revenue there would have been little more than an equilibrium between income and ordinary expenditure;

that for 1871-72 there is estimated a small surplus of income over ordinary expenditure of £93,400;

that this estimate is arrived at after a large abatement of the income tax: the lowest incomes assessable, namely, those between Rs. 750 and 500, being exempted altogether, and the rates for all classes being lowered from 3⅛ to a fraction above 1 per cent.;

that this change in the income tax causes a reduction of 1½ million of direct taxation;

that the exemption of incomes between 750 and 500 rupees reduces the total number of persons assessed, 180,000, by fully one-half, and releases 240,000 tax-payers;

that the ordinary expenditure for the coming year shows a decrease of one million of expenditure as compared with the current year;

that, subject to certain conditions, an increased financial control has been entrusted to the several local Governments in respect of jails, registration, police, education, medical services, printing, roads other than military, and civil buildings;

that the grants by the general treasury for these services have been reduced by £331,038, and that a fixed limit is imposed on the imperial expenditure on these departments;

that for these provincial services throughout India, allotments have been made of 4¾ millions distributed among the various local Governments;

that apart from the allotments made to the local Governments under these provincial services for roads and buildings, the ordinary public works grant in India has been brought down to 2⅓ millions;

that 3¼ millions have been raised by loan in England since my last statement was made, while only a little above one million has been expended on public works extraordinary;

that 3½ millions are proposed to be spent on public works extraordinary during the coming year 1871-72; 2⅓ millions being provided for by loan;

that owing to the improvements in the account of the income and ordinary expenditure of Government, and the temporary diminution of expenditure on public works extraordinary and on construction of the guaranteed railways, the cash balances in India are very high, and that no loan is proposed in this country;

that during the current year various measures relating to finance have been carried out, such as the coinage of ten-rupee and five-rupee gold pieces, the legalization of a five-rupee note in the paper currency, the introduction of district savings banks in the interior of the country.

I must now conclude my exposition. If it be found (as I fear it will) meagre and imperfect in many respects, still I hope the Council will remember that my subject is really too varied and extensive to be fully treated in all its particulars within the limits of the patience of my hearers. At all events, within these necessary limits, I have striven to compress as many facts and considerations as possible.

In 1869 I spoke of flourishing revenue and growing commerce. In 1870 the burden of my story was diminished income and depressed trade. In 1871, however, I have now once more to tell of national prosperity, of abundant harvests, of rising income, of falling expenditure, of improved public credit. In two successive expositions (1869 and 1870) I have had to lament the existence of deficit. But on this occasion, in my third exposition, the picture is at last relieved by the prospect of surplus. The Council knows what strenuous exertions have been made to obtain equilibrium and even surplus. Those efforts seem at this moment likely to be attended with even more success than we at first ventured to hope for.

In 1869 I affirmed that the Government of India had aimed at a financial policy to be at once safe, sound, and just. Since then, two years of trial and labour have passed; and I affirm once more that the same principles have been strictly observed, notwithstanding that the observance caused much trouble and difficulty.

We have maintained a strict distinction as to what expenditure shall, and what shall not, be considered extraordinary to be provided for by loan. All expenditure, however beneficial, not yielding a direct pecuniary return, has been classed as ordinary expenditure. We have resolved that, so far as may be possible, the whole of the ordinary expenditure of each year shall be defrayed from the revenues of that year. We have jealously guarded against everything that might tend to shift the burden of these just charges from the present to the future. We have steadily refrained from providing by loan for any branch of ordinary expenditure or for any public work not yielding a direct pecuniary return. We have even refused to entertain proposals for temporary or terminable loans for such purposes. In preference to any such course, the alternative of enhancing the existing taxation has been adopted. But that taxation has been so adjusted as to fall rather on the richer than the poorer classes of this country. Though the revenue has been augmented, yet no fresh burden whatever has been imposed on any branch of trade or of industry; no new imperial tax has been introduced; no fiscal innovation has been applied to British India generally. In so far as any fresh tax may be needed in any part of India, the disposition has been to rely on local rather than imperial arrangements.

Retrenchments in both the civil and the military branches of expenditure in India have been made. To afford further relief, the expenditure on ordinary public works has been cut down by more than one-third. Strict economy in details has been enforced by the Government of India and by the local Governments. The better enforcement of economy was one of the reasons for investing the local Governments with increased financial control in several departments. That measure also has been commenced by a further reduction of one-third of a million of expenditure.

On the other hand, liberality has been shown in the provision by loan for public works of an extraordinary and reproductive character. But this operation has been so far guarded financially, in that the interest on the borrowed capital is charged against ordinary revenues.

Though carefully weighing all that can be urged against any part of this policy, we have not been, and are not, persuaded, by any consideration whatever, to depart or deviate from it as a whole. We are still prepared to persevere, and to make any effort that can fairly and reasonably be made to act up to these principles; though we are glad to be enabled by improved circumstances to propose for the coming year a relaxation of some of the stringent measures which, to our regret, had become indispensably necessary for the current year."

At the request of His Excellency the President, the Hon'ble MR. STEPHEN stated that the Bill would be introduced in Council on the 17th instant, and would on that day be referred to a Select Committee. The Committee would probably present their Report on the 24th, and the Council would then be in a position to take the Report into consideration, and would be able to pass the Bill on the 31st. He might further state that the Bill would be published in the *Gazette of India* on Saturday next.

The Motion was put and agreed to.

The Council adjourned to Friday the 10th March 1871.

CALCUTTA,
The 9th March 1871.

WHITLEY STOKES,
Secy. to the Govt. of India,
Legislative Department.

ENGLAND

Budget Esti

REVENUES AND RECEIPTS.	ACTUALS, 1869-70	BUDGET ESTIMATE, 1870-71.	REGULAR ESTIMATE, 1870-71.	INCREASE	DECREASE.	BUDGET ESTIMATE, 1871-72.	BUDGET COMPARED WITH REGULAR
	£	£	£	£	£	£	£
I —LAND REVENUE	21,066,029	20,560,892	20,653,400	92,508	... ..	20,709,700	+56,300
II —TRIBUTES AND CONTRIBUTIONS FROM N STATES	765,126	737,073	739,300	2,227	. . .	730,100	—9,200
III.—FOREST . . .	471,590	588,780	459,500	. .	129,280	573,400	+113,900
IV.—EXCISE ON SPIRITS AND DRUGS .	2,255,197	2,285,000	2,357,600	72,600	.....	2,351,100	—6,500
V —ASSESSED TAXES .	1,110,221	2,180,000	2 075,000	..	105,000	600,000	—1,475,000
VI —CUSTOMS	2,429,185	2,416,500	2,558,000	141,500	.....	2,556,800	—1,200
VII —SALT	5,888,707	6,177,370	6,104,500		72,870	6,190,000	+85,500
VIII —OPIUM	7,951,557	6,922,281	7,996,800	1,074,519	.....	8,038,500	+41,700
IX —STAMPS ...	2,373,844	2,441,508	2,488,900	47,392	... .	2,542,100	+53,200
X —MINT ...	157,214	139,970	32,300	.	107,670	40,600	+8,300
XI —POST OFFICE	711,698	750,590	895,100	144,510	. ...	865,600	—29,500
XII —TELEGRAPH . .	257,134	193,056	226,200	33,144	. ....	245,600	+19,400
XIII —LAW AND JUSTICE	828,515	793,292	755,400		37,892	466,600	—288,800
POLICE	287,549	251,966	252,900	934	.....	.. ...	—252,900
XIV.—MARINE ..	329,953	265,615	272,100	6,485	. ..	237,900	—34,200
EDUCATION ...	74,873	78,574	62,200		16,374	.....	—62,200
XV —INTEREST ...	375,698	365,321	354,700	.	10,621	339,900	—14,800
XVI.—MISCELLANEOUS	1,525,769	737,874	1,027,100	289,226	..	928,300	—98,800
	48,860,762	47,885,662	49,311,000	1,905,045	479,707	47,416,200	—1,894,800
ARMY	1,082,605	736.225	903,000	166,775	..	819,000	—84,000
PUBLIC WORKS ORDINARY .	169,155	117,870	117,600	. ..	270	109,900	—7,700
PUBLIC WORKS IRRIGATION .	534,979	462,740	473,600	10,860	.. ...	496,300	+22,700
RAILWAYS... ...	253,580	277,088	243,700	. .	33,388	257,500	+13,800
TOTAL ..	50,901,081	49,479,585	51,048,900	2,082,680	513,365	49,098,900	—1,950,000

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 9th March 1871.

EDWARD GAY,
Deputy Comptroller General.

AND INDIA.

mate, 1871-72.

EXPENDITURE.	Actuals, 1869-70.	Budget Estimate, 1870 71	Regular Estimate, 1870-71.	Increase.	Decrease.	Budget Estimate, 1871-72.	Budget Compared with Regular.
	£	£	£.	£.	£.	£	£
1.—Interest on Funded and Unfunded Debt	4,982,420	5,300,538	5,295,800		4,738	5,372,000	+76,200
2.—Interest on Service Funds and other Accounts	627,267	514,002	545,500	31,498	..	528,100	—17,400
3.—Refunds and Drawbacks ..	465,094	400,000	338,600	.	61,400	336,000	—2,600
4.—Land Revenue .	2,458,389	2,497,612	2,410,100		87,512	2,530,600	+120,500
5.—Forest	313,477	437,540	386,000	.	51,540	451,100	+65,100
6.—Excise on Spirits and Drugs	256,528	288,994	273,300	. ...	15,694	294,700	+21,400
7.—Assessed Taxes ...	41,701	59,100	43,700		15,400	43,400	—300
8.—Customs	181,456	189,214	185,000	..	4,214	193,400	+8,400
9.—Salt	391,485	499,019	416,500	.	82,519	462,700	+46,200
10.—Opium ...	1,820,683	2,013,110	2,065,000	51,890	...	2,102,900	+37,900
11.—Stamps and Stationery	274,160	245,440	243,900	.	1,540	255,500	+11,600
12.—Mint ...	101,064	95,908	66,600		29,308	71,700	+5,100
13.—Post Office ...	688,483	729,583	775,500	45,917	.. .	755,100	—20,400
14.—Telegraph .	553,401	589,719	537,100		52,619	515,500	—21,600
15.—Administration	1,389,875	1,400,601	1,363,000	.	37,601	1,437,200	+74,200
16.—Minor Departments	234,680	239,167	218,900	. ...	20,267	235,600	+16,700
17.—Law and Justice	2,902,926	3,009,132	2,962,100	... ..	47,032	2,427,100	—535,300
Police ...	2,435,131	2,319,961	2,269,500	...	50,461	...	—2,269,500
18.—Marine	1,291,571	784,100	733,700	...	50,400	777,800	+44,100
Education	627,184	680,530	606,200	..	74,330	.....	—606,200
19.—Ecclesiastical ..	161,083	169,795	153,600	.....	16,195	164,900	+11,300
20.—Medical Services .	487,047	503,654	505,200	1,546	...	170,400	—334,800
Printing	214,362	222,279	200,500	. ...	21,779	.....	—200,500
21.—Political Agencies	405,897	313,675	328,000	14,325	.. .	299,900	—28,100
22.—Allowances and Assignments under Treaties and Engagements ...	1,863,615	1,787,090	1,729,900	.....	57,190	1,720,800	—9,100
23.—Superannuation, Retired and Compassionate Allowances .	1,332,515	1,376,253	1,458,900	82,647	.....	1,425,700	—33,200
24.—Miscellaneous ..	1,059,838	985,192	1,400,100	414,908	.....	1,192,700	—207,400
25.—Allotments for Provincial Services† ...	..	..	200,000	200,000	...	4,799,300	+4,599,300
	27,561,332	27,651,511	27,712,500	842,731	781'742	28,564,100	+851,600
Army	16,329,739	15,745,341	16,300,000	554,659	.. ..	15,984,000	—316,000
Public Works Ordinary ...	5,034,566	3,998,400	3,940,600	.....	57,800	2,365,000	—1,575,600
Railways	309,712	363,710	222,000	.. ...	141,710	235,500	+13,500
Guaranteed Interest on Railway Capital, less Net Traffic Receipts ..	1,547,064	1,557,183	1,876,700	319,517	.....	1,856,900	—19,800
	50,782,113	49,316,145	50,051,800	1,716,907	981,252	49,005,500	—1,046,300
Public Works Extraordinary	2,599,614	3,062,300	1,146,800	.....	1,915,500	3,626,000	+2,479,200
TOTAL .	53,382,027	52,378,445	51,198,600	1,716,907	2,896,752	52,631,500	+1,432,900
Surplus excluding P. W. Extraordinary	118,668	163,440	997,100	..	.. ...	93,400	
Guaranteed Interest ...	4,176,008	4,405,353	4,407,400	.. ...	.....	4,638,600	
Net Traffic Receipts ..	2,628,944	2,848,170	2,530,700	.....	.....	2,781,700	
Guaranteed Interest, less net Traffic Receipts ...	1,547,064	1,557,183	1,876,700			1,856,900	

† The following are the Services for which these Allotments are made:—Jails, Registration, Police, Education, Medical Services, Printing, Petty Construction and Repairs (excepting in the Salt and Opium Departments), Roads (other than Military), Civil Buildings, and Miscellaneous Public Improvements.

HUGH SANDEMAN,
Offg. Comptroller General.

R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

IN

Budget Estimate

REVENUES AND RECEIPTS.	ACTUALS, 1869-70.	BUDGET ESTIMATE, 1870-71.	REGULAR ESTIMATE, 1870-71.	INCREASE.	DECREASE.	BUDGET ESTIMATE, 1871-72.	BUDGET, COMPARED WITH REGULAR.
	£	£	£	£	£	£	£
I.—LAND REVENUE ...	21,066,929	20,560,892	20,653,400	92,508	...	20,709,700	+56,300
II.—TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES	765,126	737,073	739,300	2,227	...	730,100	—9,200
III.—FOREST	471,590	588,780	459,500	...	129,280	573,400	+113,900
IV.—EXCISE ON SPIRITS AND DRUGS	2,255,197	2,285,000	2,357,600	72,600	...	2,351,100	—6,500
V.—ASSESSED TAXES ...	1,110,224	2,180,000	2,075,000	...	105,000	600,000	—1,475,000
VI.—CUSTOMS	2,429,185	2,416,500	2,558,000	141,500	...	2,556,800	—1,200
VII.—SALT	5,888,707	6,177,370	6,104,500	...	72,870	6,190,000	+85,500
VIII.—OPIUM	7,951,557	6,922,281	7,996,800	1,074,519	...	8,038,500	+41,700
IX.—STAMPS	2,373,844	2,441,508	2,488,900	47,392	...	2,542,100	+53,200
X.—MINT	157,214	139,970	32,300	...	107,670	40,600	+8,300
XI.—POST OFFICE ...	711,698	750,590	895,100	144,510	...	865,600	—29,500
XII.—TELEGRAPH	202,932	163,956	196,200	32,244	...	213,600	+17,400
XIII.—LAW AND JUSTICE ...	828,515	793,292	755,400	...	37,892	466,600	—288,800
POLICE	287,549	251,966	252,900	934	...	...	—252,900
XIV.—MARINE	329,953	265,615	272,100	6,485	...	237,900	—34,200
EDUCATION	74,873	78,574	62,200	...	16,374	...	—62,200
XV.—INTEREST	336,376	337,321	302,700	...	34,621	309,900	+7,200
XVI.—MISCELLANEOUS ...	1,446,998	737,874	948,400	210,526	...	841,300	—107,100
	48,688,467	47,828,562	49,150,300	1,825,445	503,707	47,267,200	—1,883,100
ARMY	1,060,423	733,925	854,000	120,075	...	805,000	—49,000
PUBLIC WORKS, ORDINARY ...	169,155	117,870	117,600	...	270	109,900	—7,700
DITTO IRRIGATION ...	534,979	462,740	473,600	10,860	...	496,300	+22,700
RAILWAYS	253,580	277,088	243,700	...	33,388	257,500	+13,800
TOTAL ...	50,706,604	49,420,185	50,839,200	1,956,380	537,365	48,935,900	—1,903,300

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 9th March 1871.

EDWARD GAY,
Deputy Comptroller General.

DIA.

1871-72.

EXPENDITURE.	Actuals, 1869-70.	Budget Estimate, 1870-71.	Regular Estimate, 1870-71.	Increase.	Decrease.	Budget Estimate, 1871-72.	Budget, compared with Regular.
	£	£	£	£	£	£	£
1.—Interest on Funded and Unfunded Debt ...	2,773,414	2,993,700	2,946,300	..	47,400	2,942,300	— 4,000
2.—Ditto Service Funds and other Accounts ...	627,267	514,002	545,500	31,498	...	528,100	— 17,400
3.—Refunds and Drawbacks...	465,094	400,000	338,600	.	61,400	336,000	— 2,600
4.—Land Revenue ...	2,458,389	2,497,612	2,410,100	...	87,512	2,530,600	+ 120,500
5.—Forest ...	313,477	437,540	386,000	...	51,540	451,100	+ 65,100
6.—Excise on Spirits and Drugs ...	256,528	288,994	273,300	..	15,694	294,700	+ 21,400
7.—Assessed Taxes ..	41,701	59,100	43,700	...	15,400	43,400	— 300
8.—Customs ...	181,456	189,214	185,000	..	4,214	193,400	+ 8,400
9.—Salt ...	391,485	499,019	416,500		82,519	462,700	+ 46,200
10.—Opium ...	1,820,683	2,013 110	2 065,000	51,890	...	2,102,900	+ 37,900
11.—Stamps and Stationery ...	139,757	141,464	134,800		6,664	141,200	+ 6,400
12.—Mint ...	88,049	86,499	57,200		29,299	59,400	+ 2,200
13.—Post Office .	649,934	664,886	633,800	.	31,086	646,600	+ 12,800
14.—Telegraph ...	457,175	356,792	374,600	17,808	.	351,500	— 23,100
15.—Administration ...	1,187,696	1,198,201	1,155,600	.	42,601	1,229,800	+ 74,200
16.—Minor Departments .	234,680	239,167	218,900	...	20,267	235,600	+ 16,700
17.—Law and Justice ..	2,902,926	3,009,432	2,962,400	.	47,032	2,427,100	— 535,300
Police ...	2,435,131	2,319,964	2,269,500	.	50,464	..	— 2,269,500
18.—Marine ...	932,460	476,176	422,000	..	54,176	487,100	+ 65,100
Education .	627,184	680,530	606,200		74,330	.	— 606,200
19.—Ecclesiastical .	161,083	169,795	153,600		16,195	164,900	+ 11,300
20.—Medical ..	487,047	503,654	505,200	1,546	...	170,400	— 334,800
Printing ...	214,362	222,279	200,500	...	21,779		— 200,500
21.—Political Agencies	384,897	278,675	268,000		10,675	262,900	— 5,100
22.—Allowances and Assignments under Treaties and Engagements .	1,844,279	1,767,754	1,710,600	...	57,154	1,701,500	— 9,100
23.—Superannuation, Retired, and Compassionate Allowances ...	592,752	730,481	678,900	...	51,581	628,700	— 50,200
24.—Miscellaneous ..	758,106	695,067	1,002,900	307,833		866,300	— 136,600
25.—Allotments for Provincial Services	...	...	200,000	200,000	.	4,799,300	+ 4,599,300
	23,427,012	23,433,107	23,164,700	610,575	878,982	24,057,500	+ 892,800
Army ...	12,828,750	12,490,000	12,682 800	192,800	..	12,410,000	— 272,800
Public Works Ordinary..	4,797,547	3,998,400	3,802,700	...	195,700	2,320,800	— 1,481,900
Railways ..	309,712	363,710	222,000	...	141,710	235,500	+ 13,500
	41,363,021	40,285,217	39,872,200	803,375	1,216,392	39,023 800	— 848,400
Public Works Extraordinary ...	1,427,992	3,062,300	1,095 000	...	1,967,300	3,236,500	+ 2,141,500
TOTAL ..	42,791,013	43,347,517	40,967,200	803,375	3,183,692	42,260,300	+ 1,293,100

HUGH SANDEMAN,
Offg. Comptroller General.

R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

ENG

Budget Estimate,

REVENUES AND RECEIPTS.	ACTUALS, 1869-70.	BUDGET ESTIMATE, 1870-71.	REGULAR ESTIMATE, 1870-71.	INCREASE.	DECREASE.	BUDGET ESTIMATE, 1871-72.	BUDGET COMPARED WITH REGULAR.
	£	£	£	£	£	£	£
XII.—TELEGRAPH ...	54,202	29,100	30,000	900	...	32,000	+ 2,000
XV.—INTEREST	39,322	28,000	52,000	24,000	...	30,000	— 22,000
XVI.—MISCELLANEOUS ...	78,771	...	78,700	78,700	...	87,000	+ 8,300
TOTAL ..	172,295	57,100	160,700	103,600	...	149,000	— 11,700
ARMY	22,182	2,300	49,000	46,700	...	14,000	— 35,000
TOTAL ..	194,477	59,400	209,700	150,300	...	163,000	— 46,700

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 9th March 1871.

EDWARD GAY,
Deputy Comptroller General.

LAND.

1871-72.

EXPENDITURE.	Actuals, 1869-70.	Budget Estimate, 1870-71.	Regular Estimate, 1870-71.	Increase.	Decrease.	Budget, Estimate, 1871-72.	Budget compared with Regular.
	£	£	£	£	£	£	£
1.—Interest on Funded and Unfunded Debt ..	2,209,006	2,306,878	2,349,500	42,662	...	2,429,700	+ 80,200
11.—Stamps and Stationery ...	134,103	103,976	109,100	5,124	...	114,300	+ 5,200
12.—Mint	13,015	9,409	9,400	...	9	12,300	+ 2,900
13.—Post Office	38,549	64,697	141,700	77,003	...	108,500	— 33,200
14.—Telegraph	96,226	232,927	162,500	...	70,427	164,000	+ 1,500
15.—Administration ...	202,179	202,400	207,400	5,000	...	207,400	...
18.—Marine	359,111	307,924	311,700	3,776	...	290,700	— 21,000
21.—Political Agencies ...	21,000	35,000	60,000	25,000	...	37,000	— 23,000
22.—Allowances and Assignments under Treaties and Engagements	19,336	19,336	19,300	...	36	19,300	...
23.—Superannuation, Retired, and Compassionate Allowances	739,763	645,772	780,000	134,228	...	797,000	+ 17,000
24.—Miscellaneous	301,732	290,125	397,200	107,075	...	326,400	— 70,800
TOTAL ...	4,134,320	4,218,404	4,547,800	399,868	70,472	4,506,600	— 41,200
Army	3,500,989	3,255,341	3,617,200	361,859	...	3,574,000	— 43,200
Public Works Ordinary ...	237,019	...	137,900	137,900	...	44,200	— 93,700
	7,872,328	7,473,745	8,302,900	899,627	70,472	8,124,800	— 178,100
Public Works Extraordinary	1,171,622	...	51,800	51,800	...	389,500	+ 337,700
TOTAL ...	9,043,950	7,473,745	8,354,700	951,427	70,472	8,514,300	+ 159,600

HUGH SANDEMAN,
Offg. Comptroller General.

R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

Receipts and Disbursements in England and

RECEIPTS.	ENGLAND.	INDIA.	TOTAL.
	£	£	£
1.—OPENING BALANCE	3,025,981	10,175,804	13,201,785
2.—ORDINARY INCOME	194,477	50,706,604	50,901,081
3.—RAILWAY TRAFFIC RECEIPTS	10,244	2,618,700	2,628,944
4.—DEPOSITS REPAYABLE AND ADVANCES RECOVERED, &c. ...	.....	16,488,803	16,488,803
5.—LOCAL REMITTANCES	.....	724,738	724,738
6.—INTER-PROVINCIAL AND INTER-DEPARTMENTAL TRANSACTIONS .	.....	13,636,905	13,636,905
7.—REMITTANCE ACCOUNT	213,145	1,900,541	2,113,686
8.—ABYSSINIAN EXPEDITION	1,400,867	181,886	1,582,753
9.—BILLS OF EXCHANGE	6,980,122	73,822	7,053,944
10.—RAILWAY CAPITAL ...	4,783,554	26,381	4,809,935
11.—BORROWED	4,039,413	3,947,890	7,987,303
TOTAL ...	20,647,803	100,482,074	121,129,877

Abstract of the above showing how the Way

SURPLUS IN ORDINARY ACCOUNT, INCLUDING RAILWAY TRANSACTIONS ..	118,668
LOCAL REMITTANCES	110,086
BILLS OF EXCHANGE	1,352,863
REMITTANCES	147,436
ABYSSINIAN EXPEDITION ADVANCES RECOVERED ...	549,795
BORROWED	5,637,864
TOTAL ...	7,916,712

FORT WILLIAM,
FINANCIAL DEPARTMENT;
The 9th March 1871.

EDWARD GAY,
Deputy Comptroller General.

India during the Year 1869-70.

PAYMENTS	ENGLAND.	INDIA.	TOTAL.
	£	£	£
12.—ORDINARY EXPENDITURE	7,872,328	41,363,021	49,235,349
13.—GUARANTEED INTEREST ON RAILWAY CAPITAL	4,138,150	37,858	4,176,008
14.—EXTRAORDINARY EXPENDITURE ...	1,171,622	1,427,992	2,599,614
15.—DEPOSITS REPAID AND ADVANCES RECOVERABLE, &c	...	17,251,966	17,251,966
16.—LOCAL REMITTANCES		614,652	614,652
17.—INTER-PROVINCIAL AND INTER-DEPARTMENTAL TRANSACTIONS ..	..	13,999,488	13,999,488
18.—REMITTANCE ACCOUNT	1,127,899	838,351	1,966,250
19.—ABYSSINIAN EXPEDITION .	46,743	986,215	1,032,958
20.—BILLS OF EXCHANGE	... ..	5,701,081	5,701,081
21.—RAILWAY CAPITAL ...	2,897,278	2,472,860	5,370,138
22.—DEBT PAID	501,300	1,848,139	2,349,439
23.—CLOSING BALANCE .. .	2,892,483	13,940,451	16,832,934
TOTAL	21,647,803	100,482,074	121,129,877

and Means of the Year have been provided.

CASH BALANCE INCREASED	3,631,149
EXTRAORDINARY EXPENDITURE ..	2,599,614
DEPOSITS REPAYABLE AND ADVANCES RECOVERED	763,163
INTER-PROVINCIAL AND INTER-DEPARTMENTAL TRANSACTIONS ...	362,583
RAILWAY CAPITAL EXPENDITURE IN EXCESS OF RECEIPTS	560,203
TOTAL ...	7,916,712

HUGH SANDEMAN,
Offg. Comptroller General.

R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

K

Estimated Receipts and Disbursements in England

RECEIPTS.	ENGLAND.	INDIA.	TOTAL.
	£	£	£
1.—OPENING BALANCE	2,892,183	13,940,451	16,832,934
2.—ORDINARY INCOME	209,700	50,839,200	51,048,900
3.—RAILWAY TRAFFIC RECEIPTS	.. ...	*6,008,200	6,008,200
4.—DEPOSITS REPAYABLE AND ADVANCES RECOVERED, &c. ...	.. ...	13,833,300	13,833,300
5.—LOCAL REMITTANCES		701,000	701,000
6.—REMITTANCE ACCOUNT	129,000	1,458,500	1,587,500
7.—ABYSSINIAN EXPEDITION	134,800	10,000	144,800
8.—BILLS OF EXCHANGE AND SPECIE REMITTANCES	9,000,000	. ....	9,000,000
9.—RAILWAY CAPITAL	6,832,000	.....	6,832,000
10.—BORROWED	2,010,600	4,060,100	6,070,700
TOTAL ..	21,208,583	90,850,751	112,059,334

* Exclusive of Gain by Exchange £543,600.

Abstract of the above showing how the Ways

SURPLUS IN ORDINARY ACCOUNT, INCLUDING RAILWAY TRANSACTIONS ..	997,100
LOCAL REMITTANCES	70,000
REMITTANCES	217,100
ABYSSINIAN EXPEDITION ADVANCES RECOVERED	131,500
BORROWED	3,159,200
TOTAL ... £	4,574,900

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 9th March 1871.

EDWARD GAY,
Deputy Comptroller General.

and India during the Year 1870-71.

PAYMENTS.	ENGLAND.	INDIA.	TOTAL.
	£	£	£
11.—ORDINARY EXPENDITURE	8,302,900	39,872,200	48,175,100
12.—GUARANTEED INTEREST ON RAILWAY CAPITAL .	4,370,000	37,400	4,407,400
13.—EXTRAORDINARY EXPENDITURE ...	51,800	1,095,000	1,146,800
14.—RAILWAY WORKING EXPENSES AND SURPLUS PROFITS PAID TO RAILWAY COMPANIES ..	. ..	*3,477,500	3,477,500
15.—DEPOSITS REPAID AND ADVANCES RECOVERABLE, &c .		15,526,400	15,526,400
16.—LOCAL REMITTANCES	..	631,000	631,000
17.—REMITTANCE ACCOUNT .	1,087,800	282,600	1,370,400
18.—ABYSSINIAN EXPEDITION	800	12,500	13,300
19.—BILLS OF EXCHANGE AND SPECIE REMITTANCES .	... ..	9,525,000	9,525,000
20.—RAILWAY CAPITAL	5,385,000	1,467,600	6,852,600
21.—DEBT PAID ...		2,911,500	2,911,500
22.—CLOSING BALANCE	2,010,283	16,012,051	18,022,334
TOTAL ..	21,208,583	90,850,751	112,059,334

* Exclusive of Loss by Exchange £311,000.

and Means of the Year are estimated to be provided.

CASH BALANCE INCREASED	1,189,400
EXTRAORDINARY EXPENDITURE ...	1,146,800
BILLS OF EXCHANGE . ..	525,000
DEPOSITS REPAYABLE AND ADVANCES RECOVERED ...	1,693,100
RAILWAY CAPITAL EXPENDITURE IN EXCESS OF RECEIPTS	20,600
TOTAL £	4,574,900

HUGH SANDEMAN,
Offg. Comptroller General.

R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

Estimated Receipts and Disbursements in England and

RECEIPTS	ENGLAND	INDIA	TOTAL
	£	£	£
1.—OPENING BALANCE	2,010,283	16,012,051	18,022,334
2.—ORDINARY INCOME	163,000	48,935,900	49,098,900
3.—RAILWAY TRAFFIC RECEIPTS		*6,428,900	6,428,900
4.—DEPOSITS REPAYABLE AND ADVANCES RECOVERED, &c. ..	... ..	17,876,300	17,876,300
5.—LOCAL REMITTANCES	..	134,600	134,600
6.—REMITTANCE ACCOUNT	74,000	1,411,300	1,485,300
7.—ABYSSINIAN EXPEDITION	5,000	5,000	10,000
8.—BILLS OF EXCHANGE ...	9,000,000	..	9,000,000
9.—RAILWAY CAPITAL	4,672,000		4,672,000
10.—BORROWED	2,500,000	1,067,000	3,567,000
TOTAL	18,424,283	91,871,051	110,295,334

* Exclusive of Gain by Exchange £577,100

Abstract of the above showing how the Way

SURPLUS IN ORDINARY ACCOUNT, INCLUDING RAILWAY TRANSACTIONS ..	93,400
CASH BALANCE REDUCED	775,800
REMITTANCES ..	18,400
ABYSSINIAN EXPEDITION ADVANCES RECOVERED	10,000
RAILWAY CAPITAL RECEIPTS IN EXCESS OF EXPENDITURE ..	852,300
BORROWED ...	2,355,200
TOTAL .	4,105,100

FORT WILLIAM;
FINANCIAL DEPARTMENT,
The 9th March 1871.

EDWARD GAY,
Deputy Comptroller General

India during the Year 1871-72.

PAYMENTS.	ENGLAND.	INDIA.	TOTAL.
	£	£	£
11.—ORDINARY EXPENDITURE	8,124,800	39,023,800	47,148,600
12.—GUARANTEED INTEREST ON RAILWAY CAPITAL	4,600,000	38,600	4,638,600
13.—EXTRAORDINARY EXPENDITURE	389,500	3,236,500	3,626,000
14.—RAILWAY WORKING EXPENSES AND SURPLUS PROFITS PAID TO RAILWAY COMPANIES	.. ...	*3,647,200	3,647,200
15.—DEPOSITS REPAID AND ADVANCES RECOVERABLE, &c. .	... ..	18,327,900	18,327,900
16.—LOCAL REMITTANCES	. ...	162,100	162,100
17.—REMITTANCE ACCOUNT	1,194,700	272,200	1,466,900
18.—BILLS OF EXCHANGE	. ...	9,000,000	9,000,000
19.—RAILWAY CAPITAL	1,985,000	1,834,700	3,819,700
10.—DEBT PAID	5,000	1,206,800	1,211,800
21.—CLOSING BALANCE	2,125,283	15,121,251	17,246,534
TOTAL ...	18,424,283	91,871,051	110,295,334

* Exclusive of Loss by Exchange £327,100.

and Means of the Year are estimated to be provided.

EXTRAORDINARY EXPENDITURE	3,626,000
DEPOSITS REPAYABLE AND ADVANCES RECOVERED	451,600
LOCAL REMITTANCES	27,500
TOTAL ...	4,105,100

HUGH SANDEMAN,
Offg. Comptroller General.

R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

A.

STATEMENT of Special Loans to Municipalities, &c., during 1869-70.

	Amount of Loans sanctioned.	Rate of Interest.	Date of Orders authorizing the Loans.	Balance from last year.	Amount advanced	Total.	Amount repaid.	Balance	Amount of Interest received or credited to Revenue.	Balance of Interest unpaid.
	Rs. A. P.		1869-70.	Rs. A. P.	Rs A. P.	Rs. A P	Rs. A. P.	Rs. A P.	Rs. A. P.	R. A. P.
PORT CANNING MUNICIPALITY (for improvement of Port)	4,50,000 0 0	Nil for 5 years.	Finl. Dept., Govt. of India, 16th March 1866, No. 1251.	4,50,000 0 0		4,50,000 0 0	2,25,000 0 0b	2,25,000 0 0	..	
CALCUTTA MUNICIPALITY (for Water Supply) ...	52,00,000 0 0	4 a	Finl. Dept., Govt. of India, 28th Feb. 1867, No. 1171.	42,00,000 0 0	9,50,000 0 0	51,50,000 0 0	. .	51,50,000 0 0	1,82,621 14 8	
KURRACHEE MUNICIPALITY (for Water Supply) ..	6,30,000 0 0	4 a	Finl Dept, Govt. of India, 25th March 1869, No. 1519.	.	. ..	.	. . .	.	.....	
BOMBAY MUNICIPALITY (for payment of existing debts, repayable by instalments in 10 years).	15,00,000 0 0	5	Finl. Dept., Govt. of India, 31st March 1869, No. 1907.	2,42,501 10 0	12,57,498 6 0	15,00,000 0 0	66,108 8 3	14,33,891 7 9	61,891 7 9	
MADRAS LOCAL FUNDS (for completion of East Coast Canals, at least Rs. 5,000 to be re-paid half-yearly).	2,00,000 0 0	5	Finl. Dept., Govt. of India, 5th July 1869, No 1753.	.	35,154 10 11	35,154 10 11	10,000 0 0	25,154 10 11	968 0 1	
MADRAS MUNICIPALITY (for Water Supply) .	12,80,000 0 0	4 a	Finl. Dept., Govt of India, 27th February 1869, No. 1219, and 8th July 1869, No. 1862.	.....	50,000 0 0	50,000 0 0	.	50,000 0 0	1,000 0 0	
BACK BAY RECLAMATION COMPANY	. . .	8	. ..	6,19,283 8 3	.	6,19,283 8 3	6,19,283 8 3	..	1,14,225 14 7	
ELPHINSTONE LAND AND PRESS COMPANY ..	.....	5	Bombay Govt. Resolution, No. 62, C. W. 222, dated 29th January 1868, P W. Dept.	10,00,000 0 0	24,779 2 4	10,24,779 2 4		10,24,779 2 4	.....	
BOMBAY MUNICIPALITY (for Vehar Water Works) .	... .	4	Bombay Acts XIII of 1863 and II of 1865, and Bombay Govt Resolution, No. 1389, dated 27th July 1865.	37,91,175 0 4	.. ...	37,91,175 0 4	11,248 0 0	37,79,927 0 4	1,51,591 13 4	
BOMBAY MUNICIPALITY (for Elphinstone Circle Debt) ...	.....	Nil.	Bombay Govt. ...	1,22,724 0 0	... .	1,22,724 0 0	92,800 0 0	29,924 0 0	.....	
CALCUTTA PORT FUND	18,25,000 0 0	4½	Finl. Dept., Govt. of India, 30th April 1870, No. 200.	....	12,55,000 0 0	12,55,000 0 0	... .	12,55,000 0 0	Nil.	
AJMERE...	.....	.....	. ....	.....	2,564 0 0	2,564 0 0	2,564 0 0	. ..	Nil.	
KUMAON (May 1868), (Nyneetal)	... .	. ....	N. W. P. Govt order of 5th May 1868, No. 2078.	. ...	4,000 0 0d	4,000 0 0	.....	4,000 0 0	Nil.	
OOTACAMUND MUNICIPALITY	20,000 0 0	5	Madras Govt. Order of 11th August 1869, No. 1112, Public Dept.	... .	11,006 12 8	11,006 12 8	.....	11,006 12 8	.....	
			TOTAL ...	1,04,25,684 2 7	35,90,002 15 11	1,40,15,687 2 6	10,27,004 0 6	1,29,88,683 2 0	5,12,299 2 5	

(a) 2 per cent. additional appropriated to form a Sinking Fund. (b) Written off to 26 Miscellaneous (c) Interest from 1st July 1869 to 30th April 1870, amounting to Rs. 41,666-10-8 credited to Revenue in 1870-71. (d) Advanced in 1868-69.

NOTE.—Umritsar Municipality having overdrawn its account with Government, an application for a formal loan has been submitted, but no orders of Government thereon have been received in the office of Accountant General, Lahore.

CALCUTTA;
COMPTROLLER GENERAL'S OFFICE,
CENTRAL ACCOUNTS BRANCH

D. F. HARRISON,

SINKING FUNDS for redemption of Loan, during 1869-70.

	Balance.		Receipts.		Total.		Payments.		Balance.	
	Government Securities	Cash.	Government Securities.	Cash.	Government Securities.	Cash.	Government Securities	Cash	Government Securities.	Cash.
	Rs. A. P.	Rs. A. P.	Rs. A. P	Rs. A P.	Rs A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
					1869-70.					
[redacted] Municipality (for Water Supply)	54,800 0 0	895 2 4	84,000 0 0	96,471 3 1	1,38,800 0 0	97,366 5 5	...	97,276 3 3	1,38,800 0 0	90 2 2
[redacted] Municipality (for Water Supply) ...			500 0 0	500 0 0	500 0 0	500 0 0		479 4 11	500 0 0	20 11 1

CALCUTTA:
[redacted] General's Office,
[redacted] Accounts Branch,
The 24th February 1871.

E. F. HARRISON,
Comptroller General.

Account of Money raised on Loan in 1869-70 for Reproductive Works, and of Extraordinary Expenditure.

		£	£
Loans raised—			
Proceeds of 4 per cent. Stock for Rs. 2,43,15,500		2,203,587	
less Debentures repaid, &c.		13,206	
			2,190,381
England—			
Proceeds of 4 per cent. Stock ...	4,039,412		
Debt paid	501,300		
		3,538,112	
			3,538,112
Extraordinary Receipts—			
Bombay Special Fund		28,150	
Bombay Municipality		6,611	
Vehar Water Works...		1,125	
Madras East Coast Canal		1,000	
			36,886
		£ ...	5,765,379

		£	£
Extraordinary Expenditure—			
Irrigation Works { India		914,952	
Irrigation Works { England		1,092,409	
		2,007,361	
Bombay Special Fund		401,383	
State Railways ... { India ...	£ 1,11,657		
State Railways ... { England ...	„ 79,213		
		190,870	
			2,599,614
Loans—			
To Calcutta Municipality for Water Supply—			
1867-68		210,000	
1868-69		210,000	
1869-70		95,000	
		515,000	
Calcutta Port Fund		125,500	
Calcutta Port Trust		42,039	
Ootacamund Municipality		1,101	
East Coast Canal, Madras		3,515	
Madras Municipality		5,000	
Bombay Municipality { 1868-69	£ 24,250		
Bombay Municipality { 1869-70	„ 125,750		
		150,000	
Elphinstone Land and Press Company ...		2,478	
			844,633
Balance carried to Account for 1870-71...		...	2,321,132
			£ 5,765,379

CALCUTTA,
COMPTR. GENERAL'S OFFICE;
The 24th February 1871.

E. F. HARRISON,
Comptroller General.

ESTIMATE.

Account of Money raised on Loan in 1870-71 for Reproductive Works and of Extraordinary Expenditure.

		£	£
Balance brought forward ...		...	2,321,132
LOANS RAISED.			
ENGLAND—			
Proceeds of 4 per cent. Stock ...	£ 2,010,606		
India Loan from the Maharaja Holkar for a State Railway ...	250,000		
	2,260,606		
Deduct—			
Debt paid in India ...	510,000		
			1,750,606
EXTRAORDINARY RECEIPTS—			
Bombay Municipality		14,800	
Madras East Coast Canals		1,000	
Ootacamund Municipality		300	
			16,100
			4,087,838

		£	
EXTRAORDINARY EXPENDITURE—			
Irrigation Works, India		808,000	
England		1,300	
		809,300	
State Railways, India .	£300,000		
England	73,500		
		373,500	
			1,182,800
LOANS—			
To Calcutta Port Trust		28,000	
Simla Municipality		5,000	
Umritsur Municipality		22,500	
Bombay Port Fund		170,100	
Cawnpore Municipality . ..		20,000	
Nagpore Municipality . ..		6,000	
Madras Municipality ..		58,500	
East Coast Canals, Madras		2,600	
Ootacamund Municipality		900	
			313,600
			1,496,400
Probable Balance to be carried to Account for 1871-72			2,591,438
			4,087,838

CALCUTTA,
COMPTR. GENERAL'S OFFICE;
The 24th February 1871.

E. F. HARRISON,
Comptroller General.

GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 10th March 1871.

PRESENT:

His Excellency the Viceroy and Governor General of India, K. P., G. M. S. I., *presiding*.
His Honour the Lieutenant Governor of Bengal.
The Hon'ble John Strachey.
The Hon'ble Sir Richard Temple, K. C. S. I.
The Hon'ble J. Fitzjames Stephen, Q. C.
The Hon'ble B. H. Ellis.
Major General the Hon'ble H. W. Norman, C. B.
Colonel the Hon'ble R. Strachey, C. S. I.
The Hon'ble F. S. Chapman.
The Hon'ble J. R. Bullen Smith.
His Highness Sarámade Rájáhác Hindústán Ráj Rájendra Srí Mahárájádhiráj Siváí Rám Sing Bahádur, of Jaypúr, G. C. S. I.
The Hon'ble F. R. Cockerell.
The Hon'ble J. F. D. Inglis.
The Hon'ble D. Cowie.
The Hon'ble W. Robinson, C. S. I.

EMIGRATION BILL.

The Hon'ble MR. CHAPMAN moved that the report of the Select Committee on the Bill to consolidate the law relating to the Emigration of Native Labourers be taken into consideration. He said that the Bill consolidated five Acts, the provisions of which had been re-arranged by the Secretary.

Suggestions had been invited from the several authorities, and a few had been received and adopted by the Committee. The Medical Inspector was invariably to be present at the time the emigrants embarked, and was to make a final examination as to their fitness for the voyage. In the event of the head of a family or a near relative being found unfit, the other members were not to be separated from him and compelled to undertake the voyage. A few other trifling alterations had been made; but the substance of the existing law remained unchanged.

MR. CHAPMAN believed that law contained all the safeguards that could be devised for the protection of the emigrant from the time of his enlistment until he arrived in the colony. But he could not disguise his apprehension that, in spite of these safeguards, instances of cruel abuses would inevitably occur, unless the officers entrusted with the working of the Act most carefully attended to their duties. It would not be sufficient for the Magistrate to rest satisfied with the bare assent of the emigrant when he was brought before him by the recruiter. He must do his best to ascertain the inducements that had been held out, disabuse the emigrant of all false expectations, and thoroughly satisfy himself that the contract had been entered into without undue pressure of any kind.

His Honour the LIEUTENANT GOVERNOR wished to be allowed to ask the hon'ble gentleman in charge of this Bill two questions. The first was, whether the Government had any information regarding certain allegations that had been made in respect to the treatment of coolies in one of the places

to which emigration was permitted by this Bill—he meant British Guiana—or as to the result of the enquiries made by the Commission which had been appointed as to the truth of those allegations: and, secondly, whether, under the rules made by the Governor General in Council or any other authority, there was any provision for enabling the Government of India to ascertain the treatment which the coolies received at the places to which emigration was permitted. What he was anxious to know was, whether there were any means to enable the Government of India to ascertain that laws were not only made for the protection of the emigrants in the colonies, but were duly and fully and fairly executed. On looking over this Bill, he observed that there seemed to be a very marked, almost a singular, difference between the provisions made for the British colonies and for the Danish colony of Saint Croix, and those for the French colonies. He found, in respect to the French colonies, that there was a distinct provision in the Bill, that the duration of the engagement should be entered in the contract, and he found that reference was also made to the Convention with the French Government, under which the duration of the engagement was limited to five years; and that there were also various other minute provisions for securing the safety and well-being of the coolies who proceeded to the French colonies, as, for instance, that they were to have a return-passage, and the like. Amongst these, there was one very essential provision, that the British Consuls in the French colonies were to act directly under the orders of the Governor General in Council as Protectors of the emigrants after their arrival there. On the other hand, not only as regards the British colonies, but also as regards the Danish colony of Saint Croix, and any other places to which emigration might be hereafter permitted, no such powers appeared to be given to the Government of India. On the contrary, it appeared that there was no provision whatever as regards these colonies, in respect to the duration of the contract, or in respect to the other particulars for which provision had been made with regard to the French colonies.

It might be said that we might trust the Governor General in Council to see that emigration to any colony was not permitted, until proper legal provision for the safety and good treatment of the emigrants in the colony was made. But the great difficulty seemed to His Honour to be, that we had no means of ascertaining that these laws, when made, were duly administered in such a manner as to give us assurance in regard to the treatment of coolies at these colonies. We knew that abuses had prevailed in Jamaica in regard to the treatment of the coloured races in the local courts. It had been shown that those courts were formerly constituted in a way from which it could hardly be expected that equal justice would be done between the white man and the black man. Complaints had recently been made that injustice was done to the coolies in British Guiana, but whether justly or unjustly he could not say. As he had said before, he was struck with the fact that there was no provision that he could see for ascertaining whether the coolies were fairly treated or not, or what became of them after arrival in the colony.

He was also struck with the fact that, when, serious complaints having been made, it was found necessary to appoint a Commission to investigate into the condition and treatment of the coolies in British Guiana, it appeared that the colonial office, to whom alone they could look for protection, did not think it necessary to take the very obvious step of putting on that Commission an Indian officer, or any person who, from residence in India, knew something of the language and habits and feelings of the Natives of India. On the contrary, the Commission consisted of one young English lawyer and one local Magistrate. The constitution of the Commission was complained of, and it was, he believed, partly on the representation of the Colonial Governor, and partly, as he heard, in consequence of representations made by the Government of India, that a gentleman of Indian experience was at the last moment sent after the others as a third member of the Commission.

On these grounds His Honour had to suggest that it might be very desirable that some provision should be made to enable the Government of India, by appointing a local agent or otherwise, to keep a constant supervision over the administration of the law in the British colonies to which it applied, and in other places, besides the French colonies, to which the Act was or might be extended. Of course the Council was aware that the British colonies were just as independent of this legislature as the French colonies were, and that some of them were almost independent of the British legislature. We could not always rely on the mere casual expressions of public opinion in the Press and otherwise, that we were from time to time made aware of, regarding the treatment of coolies in all these colonies. In some, no doubt, they were well treated; in others, they might not be so, and the coolies could not at this distance distinguish between the good and the bad; therefore he thought some special means of acquiring information very desirable.

The Hon'ble Mr. Stephen wished, with reference to what had fallen from His Honour the Lieutenant Governor, to call attention to the fact that the jurisdiction of this Council ceased at three miles from the shores of India. The consequence was that, if we put into the Act any provision respecting the supervision of emigrants in British colonies, it would be simply ineffectual. All, therefore, that could be done was to introduce into the law provisions enabling the Governor General in Council to take such measures as might be necessary if he should be informed that due provision had not been made for the interests of the emigrants in the colony to which they might emigrate. If His Honour the Lieutenant Governor would turn to the 57th section of the Bill, he would find that it was there enacted that, when the Governor General in Council had reason to believe that, in any place to which emigration was permitted, proper measures had not been taken for the protection of the emigrants, he might declare by notification that emigration to such place should cease. The 58th section provided that, after such notification had been published, emigration to the place to which the notification related would cease. That was the extent of the protection which it was possible for us to afford by legislation. Of course, if the Government of India did not take proper measures to keep themselves informed of the treatment of the emigrants at the places to which they emigrated, they would be open to blame in their executive capacity. But, as far as legislation went, it would merely be void and of no effect, and he did not think it would be possible to go to any extent beyond what had been done in the present Bill.

With regard to the British colonies, and more particularly to the remarks which had been made respecting the two cases which had been adverted to by His Honour the Lieutenant Governor, all that could be said was that, if what His Honour had affirmed was correct, it was a state of facts which was much to be regretted, but the remedy for which did not lie in the hands of the Governor General of India in Council. He must point out, moreover, that although it was perfectly true, as his hon'ble friend had pointed out, that all the colonies had at the present day a considerable degree of legislative independence, the Secretary of State for the Colonies still retained a considerable degree of authority over their proceedings. It was not to be supposed that those who were charged with the administration of the general interests of the British colonies would fail in their duty. If they failed in their duty, we could not help it. But it would be clearly their duty to see that the laws passed in regard to the treatment of the coolies in the colonies harmonised with the system established here.

With regard to the special provisions affecting the French colonies, it would be enough to say that they were made with reference to the special convention existing with the French Government, and, after all, they did not extend beyond British India. He thought that, when the matter was considered in that point of view, it would be seen that we had done all that mere local legislation could do upon the subject.

The Hon'ble MR. CHAPMAN desired to explain, with reference to the remarks that fell from His Honour the Lieutenant Governor, that the object of this Bill was to protect the emigrant from the date of his enlistment up to the time of his arrival in the colony. As pointed out by the Hon'ble Mr. Stephen, it would be useless for the Government, in their legislative capacity, to attempt more, inasmuch as any laws they might pass could not be enforced. But the Executive Government could and did look to the treatment of the emigrant during his sojourn in the colony. There was a section in the Bill which enjoined the Protector to board every return-ship and ascertain from the emigrants whether they had any complaints to make of the treatment they had received; and representations received in this or any other way would not fail to be attended to. MR. CHAPMAN might mention that, at the present moment, emigration from Bombay to the Mauritius had been prohibited, in consequence of the excessive mortality that was said to have occurred at that island amongst the emigrants.

Since he had been in charge of this Bill he had deemed it his duty to visit the Depôts at Calcutta and make such enquiries as he could as to the manner in which emigrants were treated. He was satisfied that, whilst in this country, they were treated with kindness and liberality; and that every reasonable precaution was taken to ensure their health and comfort on the voyage. The fact was the emigrant was a very expensive article, and it would be obviously against the interest of those who engaged him to treat him badly.

His Excellency THE PRESIDENT said that reports were being constantly received in India from the Secretary of State for India, which were transferred to him by the Secretary of State for the Colonies, as to the condition of the emigrants in the various British colonies. HIS EXCELLENCY knew that these reports were always carefully attended to if there was any particular matter in them which required the interference of the Executive Government, and whatever steps were found necessary were immediately undertaken. He thought that nothing could be more desirable than for the Government to have regular reports of this kind of the state of the emigrants in all the colonies; and if any suggestions could be made by His Honour the Lieutenant Governor to make these reports more correct and more effective, he was sure they would be readily considered by the Government of India.

His Honour the LIEUTENANT GOVERNOR wished to be allowed to say a few words with reference to the statement which had been made by the Hon'ble Mr. Chapman, that the object of the Bill was only to protect emigrants in this country and during the voyage and till their arrival in the colonies. HIS HONOUR thought we were bound to do more, and to provide that the emigrants were fairly treated in the colony. In fact, the Bill in some sense did provide for the good treatment of the coolies beyond India, because, if sufficient local laws were not made and the coolies were not well treated in any particular colony, the Government had the power to stop emigration to that colony, and we should have failed in our duty if we did not make such a provision.

For the rest, he might say that, as the thing stood, he was satisfied with the assurance that he had received from the Hon'ble Mr. Stephen and from His Excellency the President, that the observations which had been made would have due consideration and attention at the hands of the Government of India in its executive capacity. He was content to leave the matter to the Executive Government, and he felt sure that everything would be done that could be done for securing the good treatment of the emigrants in the colonies. If he had been a member of the Council at an earlier stage of the Bill, he might have proposed that we should have laid down certain rules with regard to the duration of the contract, the appointment of Indian agents in the colonies, and such matters, in the same way as was provided with respect to the

French colonies. He did not see why we should not be able to make the same rules with regard to the English colonies. But at this stage of the Bill he did not feel that he could fairly press these proposals, and therefore he would rely on the Government of India to take sufficient means to satisfy themselves that there was not just ground of complaint in the places to which emigration was permitted, and to stop emigration if there were.

The Motion was put and agreed to.

The Hon'ble MR. CHAPMAN also moved that the Bill as amended be passed.

The Motion was put and agreed to.

SURVEY OF STEAM VESSELS (RANGOON) PORTS' BILL.

The Hon'ble MR. CHAPMAN moved for leave to introduce a Bill to provide for the survey of steam vessels in the Port of Rangoon. He said that the Chief Commissioner of British Burma had represented that at present there was no law authorizing the survey of steam vessels plying to and from the Port of Rangoon, and that steamers which plied there should be subjected to the same kind of supervision as was exercised in respect to steamers in Bengal under Bengal Act V of 1862. The object of this Bill was therefore to provide for the survey of steam vessels in that Port.

The Motion was put and agreed to.

LAND IMPROVEMENT BILL.

The Hon'ble MR. STRACHEY introduced the Bill to consolidate and amend the law relating to advances of money by the Government for the improvement of land, and moved that it be referred to a Select Committee with instructions to report in a fortnight. When he had asked for leave to introduce this Bill some time ago, he fully explained the objects of the measure, and he thought he need not take up the time of the Council in repeating what he then said as to the objects of the Bill. The Bill was partly a measure of consolidation, and the opportunity had been taken of amending the law relating to advances of money by the Government for the construction of works of agricultural improvement. There was no doubt, as he pointed out before, that the existing law on the subject, which was contained in the old Regulations passed for the most part more than half a century ago, was hardly applicable to the present time; and the Government believed that the system of granting advances of this kind, which had been long known in India by the name of takkávi, might be with advantage extended.

MR. STRACHEY had said, when he asked for leave to introduce the Bill, that the proposed measure had been generally approved by all the authorities consulted. But he should have spoken more correctly if he had said by all the authorities of the provinces to which the Bill was intended to apply. For, originally, it was thought that the Bill might be made properly applicable to the whole of India; but the Madras Government had stated that it not only considered the measure inapplicable to the Madras Presidency, but that it disapproved of it also on general grounds. The result of this expression of opinion on the part of the Madras Government was, that the Bill as it now stood only referred to those portions of the Bengal Presidency which had no legislature of their own. He mentioned this because he was afraid, from a letter which had been subsequently received from the Madras Government, that that Government might have thought that he had been somewhat wanting in courtesy in not referring to those objections; the truth being, as he had just said, that he did not refer to those objections because the Bill was not intended to apply to Madras.

He need not, he thought, now refer in particular to the objections raised by the Madras Government. But he might mention that the whole of the papers, amongst which the Madras letter would be found, either had been or

would be immediately circulated to the members of this Council. He did not think that he need say anything more regarding the particular provisions of the Bill.

The Hon'ble MR. ROBINSON said that since the first draft of this Bill was put in circulation, an important modification had been made in the omission of the Presidencies of Madras and Bombay from its operation. He was himself in favour of making advances to the people—if they desired such aid and saw their way to using it advantageously—for the improvement of their land and agriculture. But, as the Madras Government objected to the measure for reasons which he was unwilling to discuss, he thought that the omission was wise and considerate.

There was, however, a feature of the measure now proposed to be introduced to which he ventured to draw attention in connexion with the coercive, and, he thought, impolitic and harsh, provisions of another measure which was before this Council, namely, the Irrigation and Drainage Bill.

Some of the provisions of the Irrigation Bill were of a character which, he thought, might prove prejudicial to the reasonable liberties of the people. And he foresaw that the working of the measure now proposed to be introduced would, for all practical purposes, fall almost entirely into the hands of officers of the Department of Public Works, and might be used by Canal Officers in conjunction with irrigation measures, as a means for carrying out extravagant proposals at the compulsory cost of the people.

The Bill now introduced before the Council was no doubt a benevolent and ostensibly voluntary measure; but the Irrigation and Drainage Bill supplied that coercion which occasionally marred our *quasi* voluntary legislation, and embittered its application in the eyes of the people. The Irrigation Bill, if passed in the form now urged by the Hon'ble Member in charge of it, would enable Canal Officers to require the people to have costly works constructed at their own expense by forced loans under this enactment; and it was noteworthy that a large share of the profits from works constructed by such compulsory private outlay would be swept into the coffers of the Canal Department as water-rate; while we should further charge interest under this Bill on the loans so forced on the people. He thought that the propriety of these measures and the justice of these claims required very careful consideration in examining the measure now brought forward.

MR. ROBINSON did not oppose the introduction of this Bill, but he thought that its provisions would require much protective discussion in Committee; and he considered that the Committee's report on the Bill should not be required to be submitted until the Irrigation and Drainage Bill, in any shape which it might eventually take, was fully before this Council. The two were intimately connected, and, in fact, in part supplemental to each other.

Colonel the Hon'ble R. STRACHEY said, deferring for a few moments the remarks which he should consider it necessary to make in reply to the observations which had fallen from the Hon'ble Mr. Robinson, he would first say that he looked upon this Bill as it had been drafted, and as it was now before the Council, as likely to be of great value. There was no doubt that, in carrying out irrigation works in the provinces to which this Bill was intended more particularly to apply, there had been considerable difficulty experienced by the proprietors of land and cultivators in executing the small subsidiary channels which were necessary for the purpose of bringing water on to their lands from the larger channels which were constructed by the Government. He thought there was very little reason to doubt that one of the causes of the sluggishness of the development of irrigation from the canals in Upper India had been the want of capital on the part of the cultivators; for it was practically

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There was, however, a feature of the measure now proposed to be introduced to which he ventured to draw attention in connexion with the coercive, and, he thought, impolitic and harsh, provisions of another measure which was before this Council, namely, the Irrigation and Drainage Bill.

Some of the provisions of the Irrigation Bill were of a character which, he thought, might prove prejudicial to the reasonable liberties of the people. And he foresaw that the working of the measure now proposed to be introduced would, for all practical purposes, fall almost entirely into the hands of officers of the Department of Public Works, and might be used by Canal Officers in conjunction with irrigation measures, as a means for carrying out extravagant proposals at the compulsory cost of the people.

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MR. ROBINSON did not oppose the introduction of this Bill, but he thought that its provisions would require much protective discussion in Committee; and he considered that the Committee's report on the Bill should not be required to be submitted until the Irrigation and Drainage Bill, in any shape which it might eventually take, was fully before this Council. The two were intimately connected, and, in fact, in part supplemental to each other.

Colonel the Hon'ble R. STRACHEY said, deferring for a few moments the remarks which he should consider it necessary to make in reply to the observations which had fallen from the Hon'ble Mr. Robinson, he would first say that he looked upon this Bill as it had been drafted, and as it was now before the Council, as likely to be of great value. There was no doubt that, in carrying out irrigation works in the provinces to which this Bill was intended more particularly to apply, there had been considerable difficulty experienced by the proprietors of land and cultivators in executing the small subsidiary channels which were necessary for the purpose of bringing water on to their lands from the larger channels which were constructed by the Government. He thought there was very little reason to doubt that one of the causes of the sluggishness of the development of irrigation from the canals in Upper India had been the want of capital on the part of the cultivators; for it was practically

the tenants themselves who had to supply the means of bringing water on to their fields. It was because the Bill would give a means of providing the necessary capital to these persons that he thought it would be extremely valuable. It would be valuable, not only to the agricultural population, but also to the State, which embarked a very large capital in the construction of these works,—works which, under existing circumstances, were commonly carried on for many years at a large sacrifice of the public revenues. He thought that any such arrangements as were contemplated by the Bill now before the Council, which practically would assist the neediest class of cultivators and proprietors of land in extending the benefits of irrigation as far as it could be extended, and as speedily as possible, would be one of unmixed advantage. There was another class of minor irrigation works also to which, he thought, the provisions of the Bill could probably be very usefully applied,—that was the construction of minor reservoirs or tanks, which, in many parts of the country, formed the only means of providing artificial irrigation. In the North-Western Provinces and in the districts which were analogous to the North-Western Provinces, which mainly consisted of great alluvial plains, the construction of tanks and reservoirs was almost impossible, and, virtually, the only means of irrigation of these districts was to be attained either from wells or from the large canals which were being constructed by the Government. But in many of the hilly districts of India, the only valuable, and, in fact, the only possible, means of irrigation was to be found in small tanks or reservoirs. This class of works it was extremely difficult, if not impossible, for the Government to undertake itself. Small reservoirs might easily and economically be constructed to supply the wants of one or two villages, at a cost of only a few thousand rupees. Such it was physically impossible for the Government to superintend, and he hoped that, by the assistance given by this Bill, individuals might be supplied with capital for carrying out such works, and that great advantage would be derived in some parts of the country, in which, under existing circumstances, it was almost impossible to look for any means of providing irrigation. He might remark, with reference to what had fallen from the Hon'ble Mr. Robinson, that the Bill made no provision whatever for putting a compulsory rating upon proprietors whose lands were benefited by works which were constructed by others. The intention of the Bill was solely to deal with cases in which individual proprietors or occupiers of land desired to improve the lands which they owned or occupied. That a measure which would give the means of enabling the majority of proprietors in an agricultural district to put a rate on the whole of the lands of that district for any object from which they would all equally benefit, might be adopted with advantage, was extremely probable, but it was altogether of a different character from what was proposed in the present Bill, and there were reasons which were obvious for not mixing up two subjects of so different a character.

After what had been said by the Hon'ble Member in charge of the Bill, it was, perhaps, not necessary for COLONEL STRACHEY to say very much with regard to the objections taken to the Bill by the Madras Government; but there were two points on which he thought it expedient to express his own opinion. He thought, in the first place, that he was perfectly justified in questioning the opinion given by the Madras Government on this subject, considering that it was in direct opposition to that of their own Revenue Board. He also claimed a right to have an opinion on the subject from the fact that, for many years past, he had been made acquainted, in his position in the Public Works Department, with the manner in which irrigation works were carried on in that Presidency and in Mysore, the conditions of which Province were altogether analogous to those of the Madras Presidency, at least as regards that class of works to which alone this measure could apply, namely, the small reservoirs and tanks.

The first of the objections which the Madras Government had taken to this Bill was expressed in these words:—

"This Government is therefore averse to making the grant of small agricultural loans a part of the financial policy of the empire, and providing for it by law. The result of such a measure, it is apprehended, would be the reckless spending of millions."

He confessed that it seemed to him that a sentence of that sort hardly called for comment or refutation. In the Bill, it was specifically stated that the amount which would be provided for the purpose of making advances for carrying out these works was to be regulated by the Governor General in Council. The tenor of the letter of the Madras Government was to the effect that, if this Bill was passed, it would force upon the Government of Madras a policy which would make their officers go into every village and find out people who could take money, and then compel them to take money, and generally would tend to a reckless expenditure. No human being in his senses would ever dream of doing anything of such a description, and how the Bill could suggest such comments it was difficult to understand.

The second objection made by the Madras Government had reference to the class of works which the Government of India desired to see carried out, by the help of this Bill, by the people themselves, but which the Government of Madras apparently thought would be better done by Government agency. Now, in this he thought they were totally wrong. He said without the least hesitation that a great error had been committed by the Madras Government, which had affected the whole of the operations of that Government in connexion with an important part of the irrigation works since the year 1857. They made the attempt, which had proved a complete failure, to bring under the control of the Public Works officers the whole of the small irrigation works of that Presidency. Identically the same mistake was made in Mysore, whose officers, being derived from the Madras Presidency, had imbibed the same views and practices, and introduced them into Mysore. During the last three or four years, the Government of India had been taking measures in Mysore to root out the system under which the Government was expected to do everything, and to put upon the cultivators or proprietors the responsibility, which obviously should rest on them, of maintaining these small works. It was perfectly impossible for the Government officers to look after the maintenance and repairs of the tanks and reservoirs which existed in these districts. In Mysore, it was estimated, if he remembered aright, that the number of tanks was 600,000 or 700,000, and the idea of any Government Department attempting to deal with works of that sort was, on the face of it, absurd. In very many cases the annual repairs of these works would amount to no more than three, four or five rupees, and, to use an observation that had been before applied to the case, the Government would have to keep up a large establishment to supervise the throwing of a single basket of earth on the banks of one of these tanks. He felt satisfied that the only possible way to deal with these works was under a system of the kind contemplated by this Bill, by means of which a most salutary reform could be effected.

He should further trespass on the time of the Council in making a few remarks on what had fallen from the Hon'ble Mr. Robinson. There were some persons who could see nothing but vice in what was most innocent, and wickedness in the most virtuous acts. The Hon'ble Member appeared to be one of these persons. He seemed to consider that the whole desire of the Canal Administration in Upper India was to tyrannize and do mischief, and that the principal object of the Irrigation Bill now before the Council was to aid them in this laudable object, and that the present Bill was to be made subservient to the same end. For his own part, and on behalf of that Administration, with which he had long been connected, he totally denied that there was anything of the sort. He said without the smallest hesitation that the whole spirit of the operations of that Department had been proved by the experience of long years to have been of the most beneficent description. No doubt it was perfectly

true that errors had been committed, and would continue to be committed, by Canal Officers; but they were no more infallible than other human beings, or than persons who belonged to the various branches of the Civil Service. Collectors and Magistrates, he believed, sometimes committed errors, but for that reason they were not to be denounced as monsters. When a law was passed, it was always implied that it would be carried out with decency and reason. There was no portion of the criminal or any other law which could not be made an engine of oppression: if you deliberately proceeded to do injustice, you might convict, imprison, and put to death perfectly innocent persons under the best law; but practically that was not done—practically, human beings were not so bad, and even Canal Officers were not quite so bad. He saw no reason why the Government should allow that particular branch of the Administration to commit every enormity, when it would not allow other branches to act in the same way. But he need not trouble the Council further on this subject. The discussion regarding the Canal Bill was altogether irregular, because that Bill was not now before the Council; but remarks having been made regarding it, and he being in a measure responsible for it, he thought it right to say something on the subject.

His Honour the LIEUTENANT GOVERNOR said that it not unfrequently happened in this country that, in the most tempting pastures, a snake lurked in the shape of the Public Works Department. He must confess that, when he heard the remarks that had fallen from his hon'ble friend opposite, he was inclined to think that he was somewhat hypercritical, and that he smelt a snake when no snake was there, because, on reading the Bill, it appeared to HIS HONOUR to be a very innocent Bill, and merely a continuation of the old takkávi system of advances. He did not perceive that the Public Works Department would have anything to do with this Bill at all. But it appeared that his hon'ble friend opposite knew his own business, for he had brought out the snake in the person of the Hon'ble Member on the right (Colonel Strachey). After listening to that Hon'ble Member's remarks, the Council could hardly doubt that, if he had not a finger in it, at least he had a very considerable interest in the Bill.

HIS HONOUR agreed with the Hon'ble Member that the discussion upon the Irrigation Bill at this stage was irregular. We had not the Irrigation Bill before us, and he for his part knew nothing of the provisions of that Bill. Therefore, the suggestion he would make was, that we must take the present Bill as it stood, and discuss it in the light of a Takkávi Bill. He would only add this, that the Hon'ble Member (Colonel Strachey) had broached something which did not appear in this Bill at all. He had made a suggestion with regard to the rating of the inhabitants of particular parts of the country for the purpose of carrying out works of the description which this Bill was intended to cover. With regard to that, HIS HONOUR should only wish to say this, that if it was proposed that the character of this Bill should be materially changed in Committee [Colonel Strachey explained that he had not proposed to introduce these provisions in the Bill at all]—he was only going to say that, if it had been so, he hoped the Council would have full time to consider the proposed alterations. But if not, then he need say nothing on that point.

He would observe that he had intended merely to address the Council with regard to one particular section of the Bill. He had had very considerable experience of almost all the parts of the country to which this Bill would immediately apply, and he found that the Lieutenant Governor of Bengal would be responsible for its application to the territories under his control; and he therefore wished to call the attention of the Council to the terms of section seven of the Bill.

The point he wished to call attention to was that, as the section stood, the question whether money might be advanced to a ryot without the consent of his landlord depended on this—whether he had the right or not to transfer his land, which was one of the most obscure points in the whole law relating to landlord and tenant. In most of the country to which this Bill was in-

tended to apply, and also in Bengal to which it might be applied, the question of whether a tenant had a right or not to transfer his holding had not been settled by the law; on the contrary, the judicial decisions upon this point amounted to this, that the question whether or not an occupancy-tenant could transfer his holding rested on the custom of the district or locality, and not upon any special law whatever. The consequence was, that the state of the law on the question as affecting occupancy-ryots was most uncertain and varying; local customs were the only law on the subject. In course of judicial decisions, the law on the subject was gradually crystallizing into shape; but at the present moment, in respect to the great majority of occupancy-tenants, it was almost impossible to say whether a ryot had a right to transfer his holding or not. And, therefore, to throw upon them (the Collectors) the burden of determining what tenants had, and what tenants had not, the right to transfer their holdings, in every case of application for takkávi, would be to cast upon them a burden beyond their powers to bear.

He would therefore suggest, for the consideration of the Committee on this Bill, that it might probably be necessary, either to include the whole body of occupancy-ryots in the class to whom advances might be made on the security of their holdings, or to exclude the whole body.

The interests of occupancy-ryots in the soil seemed to him so great that he thought we might with great advantage allow them the opportunity of making useful works.

The only question was, whether there would be a sufficient security for the return of the money advanced to them by the Government, such as the Government must insist on having under the provisions of this Bill.

The Hon'ble MR. STRACHEY would say, with reference to the remarks which had been made by His Honour the Lieutenant Governor, that he quite agreed with His Honour that the provisions of the Bill ought to be most carefully looked into by the Select Committee to which it would be referred; and he thought that, very probably, the wording of many sections of the Bill, and particularly the section to which reference had been made, might be improved, and that doubts might be cleared up. He did not himself anticipate that there would be much difficulty in this. He was rather afraid that his hon'ble friend had got an incorrect copy of the Bill before him, for in his observations he spoke as if the Bill might be applied to the Government of Bengal. As, however, the Bill now stood, it could not be made applicable to Bengal at all. His hon'ble friend, MR. STRACHEY thought, quite correctly represented the intention of the Bill when he spoke of it as being nothing more than a continuation of the old *takkávi* system. Doubtless, an attempt had been made to revise the old system, but in the main the intention was to continue it.

With regard to what had been said as to all sorts of iniquities being committed by the Government under cover of this Bill, all he could say was, that it was perfectly certain that this Bill could not by any possibility enable the Government to do anything which it had not been able to do for the last seventy years, and it seemed to him absurd to talk of forcing on, at the expense of the local proprietors and occupants of the land, works for the benefit of the Department of Public Works.

He did not think he need say anything more on the subject: he had no doubt that all the provisions of the Bill would be carefully considered in Committee.

His Honour the LIEUTENANT GOVERNOR said that, as he had not a correct copy of the Bill before him, the remarks which he had made regarding the application of the Bill to Bengal would not apply. Perhaps he might be allowed to state that he regretted that Bengal should be excluded from the operation of the Bill. He hoped that the Committee would make the Bill applicable to Bengal,

His Excellency THE PRESIDENT said he was sure that the Select Committee to which the Bill would be referred would be glad to hear His Honour the Lieutenant Governor's view in regard to the provisions of this Bill. HIS EXCELLENCY did not intend to make any remarks now upon this Bill, but probably he might on a future occasion say something with regard to its general scope and principles, after it had received careful investigation at the hands of the Committee. He now merely wished to make one remark on what had fallen from the Hon'ble Mr. Robinson. It seemed to HIS EXCELLENCY that Mr. Robinson was under the impression that, under cover of this Bill, certain works which were now performed in connection with irrigation works would be performed by the medium and action of this Bill. Having assisted in the framing of this Bill and taken great interest in its preparation, he could assure the Hon'ble Member that nothing of the kind was meant. It was intended only to enable persons to borrow money for works for which provision was not made in any other way; and if there was anything in this Bill or in the Irrigation Bill which would enable the Government to throw on private individuals, and the occupants of land, the expense and cost of works which had hitherto been effected or provided for otherwise, it ought to be omitted; and, therefore, the terrible results which seemed to be anticipated from some mysterious application of the Public Works screw were wholly visionary.

The Motion was put and agreed to.

LOCAL RATES (OUDH) BILL.

The Hon'ble MR. STRACHEY also moved for leave to introduce a Bill to provide for the levy of rates on land in Oudh. He said:—

"My Lord,—In asking the Council for leave to introduce this Bill, I am virtually asking it to give the support of the legislature to the great change in our financial system which has lately been inaugurated—a change the consequences of which have not yet been developed, but which will, I am satisfied, inevitably prove hereafter to be most important and beneficial. The principle which has at last been admitted by the Government has long formed the subject of discussion, and it has been, in one shape or another, before the Government and the public for several years. It is a principle which I have so constantly and so publicly advocated, although I can claim no share of the credit of originating it, that I hope I may be pardoned for confessing to a feeling of personal satisfaction that the duty of introducing this Bill has devolved upon me. I have repeatedly declared in this Council my conviction that our financial system required radical and fundamental changes; that we should attain no permanent check on our constantly increasing expenditure, and no real relief from our financial difficulties, until the Local Governments, with whom the actual administration of nearly the whole of India rests, and without whose co-operation no economy is possible, are made directly responsible for the maintenance of a real equilibrium between their income and expenditure. The truth of this principle has now been admitted, and, although some of us may think that the practical admission might with advantage have been made on a larger scale, the measures which have been already taken involve the admission of the whole principle which has been under discussion.

Another and hardly less important principle, and closely connected with that of which I have been speaking, has at last been affirmed, that the Imperial Government will no longer continue to provide from imperial funds the means of carrying out works of local improvement throughout India; and that, if more local roads and schools and hospitals and other useful works of local importance are required, they must be provided from local resources, and not by general taxation.

Proposals to transfer certain charges from imperial to local account have repeatedly been made by the Government of India during the last ten years. It may be useful to refer to those proposals, for they show how long this subject has been under consideration, and how the conclusions of the Government gradually took their present shape.

The transfer of half a million of charge, on account of public works, was an important feature of Mr. Laing's Budget for 1861-62. Relief to the imperial resources was not, however, the sole object which was aimed at. 'By enacting local budgets,' Mr. Laing said :—

'the Government hopes, not merely to meet a temporary difficulty, but to inaugurate a permanent improvement. It has long been a standing complaint with other presidencies and provinces, that they were deprived of their fair share of self-government, and kept in a state of galling and humiliating dependence on the bureaus of Calcutta. Well, Sir, the power of the purse is the ultimate power, and as long as Local Governments are absolutely subservient to Calcutta in financial matters, it is evident that they can have no real independence. But if, without sacrificing in any way the unity of the empire and imperial control in imperial matters, we give them local budgets, their position is altered. We propose to give, then, not only powers of local taxation, but possibly to credit them with a liberal share of reductions of expenditure, which they may be able to make on the estimates of the general budget. Each Government will therefore have a direct interest in economy, in order to increase the fund applicable to local works ; and I cannot fancy that Madras, for instance, will long continue to spend £160,000 a year on public works establishments to look after £460,000 a year of expenditure upon actual works, where it is apparent that every £1 extra spent on establishments, means £1 more to raise by local taxes, or £1 less to spend on roads and canals. * * I think, also, the scheme would greatly foster the growth of municipal institutions, and, what is still more important, of the spirit of local self-help and self-guidance, which is at the bottom of a nation's greatness'

In his Financial Statement for 1862-63, referring to the same subject, Mr. Laing said :—

'As regards public works, it was intended that £500,000 should be transferred to local budgets, and provided for by local taxation. This intention has not been carried out, for a very obvious reason, namely, that new constitutions having been given to the three Presidencies, it would have been manifestly improper to anticipate the action of the local Legislative Councils in a matter which is so peculiarly their province. I am as strongly as ever in favour of the principle of local taxation for local objects. In fact, if this great empire is ever to have the roads, the schools, the local police, and other instruments of civilization which a flourishing country ought to possess, it is simply impossible that the imperial Government can find either the money or the management. The mere repair of the roads, where anything like a sufficiency of good roads has been made, is matter altogether beyond the reach of any central bureau. It is of the first importance to break through the habit of keeping everything in dependence on Calcutta, and to teach people not to look to the Government for things which they can do far better for themselves. * *

It is most desirable to break through the system of barren uniformity and pedantic centralization, which have tended in times past to reduce all India to dependence on the bureaus of Calcutta, and to give to Local Governments the power and the responsibility of managing their own local affairs. The great branches of the expenditure, such as the Army and National Debt, are imperial, and while this is the case, the great branches of revenue must remain imperial also. But there is a wide field, both of revenue and expenditure, which is properly local, which in England is met by local rates, and which, in fact, must be met locally, or not at all.'

The same questions were repeatedly referred to in subsequent years, but it was not until 1867, when Mr. Massey had charge of the Financial Department, that the subject assumed a definite, although somewhat different, shape, and proposals were made which were the origin of the measures which have lately been adopted by the Government. Those proposals were made to Mr. Massey by Colonel Strachey. They went further than the measures that have been actually taken, but they virtually included everything that has now been done. Believing as I do that this reform will ultimately lead, more than anything else that has been done or has been suggested, towards the establishment in India of a sound system of finance, I think it only fair to say that, although

this reform could not have been carried out unless your Excellency had so resolved, the original credit for it is due to Colonel Strachey who originated it, and to Mr. Massey who gave to it from the first his firm and constant support.

These measures have often been called measures for the decentralization of the finances. I think that a more inappropriate term could hardly be found. It seems to suggest that the Government of India has given up its own power of control over the imperial revenue and expenditure. It has done nothing of the kind. The powers of the Supreme Government have been increased rather than diminished. An unreal and illusory authority has been abandoned, and in its place a real power of control has been substituted. Under the old system, nobody could say what were the demands of the Local Governments which the Government of India would have to meet. Every Local Government considered it as its duty—and it was its duty—to get out of the common purse of the empire the largest possible contribution for its own local requirements. As Colonel Strachey wrote, in somewhat strong but, substantially true, language, when his first proposals were made in 1867—

'the existing financial relations between the Government of India and the Local Governments are most demoralizing to the latter. They have found by experience that the Government of India can hardly resist clamour, if it is loud enough and persistent enough. The distribution of the public income degenerates into something like a scramble, in which the most violent has the advantage, with very little attention to reason. As local economy leads to no local advantage, the stimulus to avoid waste is reduced to a minimum. So, as no local growth of the income leads to the increase of the local means of improvement, the interest in developing the public revenues is also brought down to the lowest level. The Government of India has altogether lost what power it once had of supervising details, by reason of the enormous magnitude of the powers now to be performed by it, and the financial mechanism is seriously out of gear.'

'The end to be aimed at by the Government of India should be to divest itself of all detailed concern with those items of expenditure which pertain to branches of the administration the details of which it cannot in fact control.'

This is what the Government of India has been doing. It had virtually no power of control over the branches of expenditure the responsibility for which has now been transferred to the Local Governments. It has now obtained for itself a real power of control, and at the same time it has given to the Local Governments a direct interest in economizing their resources, in utilizing them to the utmost, and in getting rid of needless expenditure. The charges for these branches of the civil administration have, during the last ten years, been increasing at an enormous rate, and under the old system it was certain that this process would go on. It is this constant growth of the civil expenditure which has been the main cause of all our financial difficulties. Every branch of the public revenue, without exception, has been in a most flourishing condition, but all the advantage has been swallowed up by the endless demands for increased expenditure. In regard at least to a large portion of our charges, a limit has now been put upon this constant growth of expenditure. The Local Governments, instead of having no income of their own, and therefore no standard by which to regulate their expenditure, will now have a certain fixed income to meet their own local wants.

The Supreme Government can now say positively that its aggregate expenditure under certain heads will not increase. Thus, it has obtained a real power of control in place of that vexatious meddling with details, by which, with no economical results worth having, it used to contrive to disgust every Local Government in India. I shall not speculate on the future. I content myself with expressing my conviction that the principle which has now been admitted will receive a much wider development hereafter.

I have heard it said that the only real result of these measures will be to throw upon the Local, instead of upon the Imperial, Government, the obligation of raising, by unpopular taxation, the funds necessary for carrying out, on

an extravagant scale, all sorts of local improvements. The best answer to such assertions is to be found in the measures themselves which the Government of India proposes, and to which the legislature is about to be asked to give its approval. As a fact let us see what is proposed.

The Government would have been very glad, as it has publicly stated already, if the condition of the finances had made it possible to give to the Local Governments increased powers for the management of their local finances, without reducing the grants for the services transferred. It was impossible to do this completely, and at the same time to carry out the determination to reduce the income-tax to the utmost practicable extent. The actual burden transferred to local resources has, however, been extremely small. The grants assigned to the Local Governments throughout India for 1871-72 are less by only £330,000 than the grants for the same services in the current year; and if the comparison be made, not with the budget-grants, but with actual expenditure, the Local Governments will be able to spend, from the imperial revenues, almost as much next year as they have spent this year. The differences are so small that they could probably, in most provinces, be made good, if the Local Governments so desired, by reduction of expenditure without any additional taxation. The imperial grants for the current year were, however, fixed on as economical a scale as possible, and they left little margin for expenditure on public improvements however urgently wanted. It was, therefore, thought right to give to those Local Governments in this Presidency which have no legislatures of their own, power to supplement, to a moderate extent, their existing local funds by fresh local taxation. The Bill which I now ask leave to introduce is one of the measures for this purpose. The measures for the other provinces will be very similar in character, and they will afford to the public the best possible opportunity of judging whether it is true that the remission of the income-tax by the Supreme Government is to be followed by the imposition of objectionable taxes for so-called local purposes.

In the case of Oudh, the imperial grant for provincial services for the coming year will be less by £15,500 than the grants of the current year. Savings will no doubt be made by the Local Government, but I cannot now state their probable amount. On the other hand, there are many local works, especially railway-feeders and other roads, which are very urgently required. As the Chief Commissioner has said, 'for a fertile grain-producing country like Oudh, each facility added to the transit of its produce is a direct addition to its wealth and an enormous benefit to less productive provinces. To meet this demand for roads the local funds are completely overstrained.'

The Local Government of Oudh proposes to raise the necessary funds by imposing a light rate upon the land, and the present Bill is intended to give the requisite powers. It proposes to authorize the imposition, on every estate, of a rate not exceeding one and a quarter per cent. on the annual value of the land, as recorded at the settlement. The land-revenue demand in Oudh is estimated as equal to one-half of the gross rental of the land. The cesses already levied for roads, schools, and other local purposes, amount to one and a quarter per cent.; and it is now proposed to raise one and a quarter per cent. more.

It is important, I think, to remark that these local rates differ essentially in their nature from the land-revenue. They are taxes imposed on the land for local purposes. The land-revenue, on the other hand, is that portion of the rent of the land to which, in accordance with the immemorial custom of the country, the State, as superior proprietor of the land, is entitled. But although the land-revenue is not taxation, its amount necessarily affects very closely the question, when we have to consider the propriety of placing fresh taxation on the land: for it might happen that the share of the rental taken by the State was so large that no room would be left for taxation. Nobody

can say that this is the case in Northern India. The truth, I fear, rather is that we have been sacrificing, by our existing system of settlements, a vast income, which, as all classes of the people, including the private proprietors of land themselves, admit, has always belonged to the State. This is a great question, into which I do not now propose to enter, but I wish to state a few facts to illustrate to the Council what I believe to be the truth regarding the pressure of the land-revenue demand in Northern India. My particular illustrations will be taken from the North-Western Provinces, but in principle everything that I am about to say applies equally to Oudh and the other more advanced provinces. Under the old settlements for thirty years, which have now for the most part expired in the North-Western Provinces, the share of the rental to which the State was assumed to be entitled was sixty-six per cent. Such men as Mr. Thomason, and the other most experienced officers of the time, were satisfied that this share was not excessive. If it was not in accordance with ancient custom and with the feelings of the people, I believe that the main divergence was really this, that never had any Government, at any previous time, taken so little. The proof that the demand was not excessive seems to me to be absolutely complete. The best proof that can be given consists in the fact of the vast progress in wealth and prosperity which the North-Western Provinces have made during the last thirty years, and in the growth of private property in the land of immense value. Under the present system of settlement, we take fifty instead of sixty-six per cent. Why this change was made, I cannot say. So far as I have ever been able to discover, it was made in 1854 by the Lieutenant Governor of the North-Western Provinces on his own authority, and without any serious discussion. In reality, we do not even get fifty per cent., because the annual value of landed property goes on constantly and rapidly increasing. An example has lately come before the Government of India, which illustrates what is happening. It is my belief, and it would not be difficult, I think, to show that my belief is based on solid grounds, that this example is by no means a singular one. Although the case is a strong one, and perhaps an extreme one, it may, I believe, be fairly taken as an illustration of a process which is very generally going on. In the Bulandshahar District of the North-Western Provinces, settlement-operations have been in progress for some time past. About five years ago the assessment was completed. The proper amount of the land-revenue was determined to be £123,000 a year. The Lieutenant Governor subsequently ordered a special inquiry to be made, and the conclusion arrived at by Sir William Muir, than whom there can be no higher authority, is that, although the sum of £123,000 really represented, only five years ago, an amount equal to fifty per cent. of the rental, so great and so rapid has been the increase in the value of landed property, that it is now equal to only about thirty-five per cent. In other words, the annual rental of the private proprietors has increased fifteen per cent. in five years. If a new settlement were now to be made, we should get, under the present system, £141,000, instead of £123,000 a year; and if the rates of the old settlement were in force, we should get £188,000. Under the latter supposition, we are losing £65,000 a year, and the total result of the new settlement for thirty years will be that, by the time it expires, we shall have given away to private parties, in this single district, no less than £1,950,000, which, under former rulers, would have been received by the State. The great present disproportion between the rental of the land and the Government revenue is the result of the great increase which has taken place in rents. This has been caused, partly by the settlement of the Government demand, and partly by the increased value of agricultural produce and the increased wealth and prosperity of the country.

This is a good example of the process going on over almost the whole of India. We have spent, and are spending, millions of money on canals and roads and railways. Other branches of industry have doubtless benefited, but no industry has derived from this vast outlay anything like the benefit which has been derived by the proprietors and occupants of the land. By

the extension of canals, by the improvement of railway and other communications, and the opening out of new and profitable markets, an enormous increase has taken place in the value of agricultural produce, and the additional value which has been given to the land has been given at the expense of the State without the expenditure of any capital or labour on the part of the proprietors of the land. Such facts as these show, in my opinion, conclusively, that the land ought to bear the main portion of the charges which have to be incurred for further extensions of roads and similar improvements.

In throwing such charges on the land, we are not really imposing on the land a fresh burden. We are only recovering the cost of a small portion of the vast benefit which we have conferred upon the land. If we act wisely on these principles, we shall have little difficulty about the provision of funds for works of local improvement, and we need hear no more of heavy income-taxes or any other unpopular imposts.

The rate proposed to be levied in Oudh will yield about £32,000 a year. The land-revenue is now £1,360,000. It may be imagined from these figures how trifling the new charge will really be.

Before making these proposals, the Chief Commissioner discussed the matter with the principal landholders of Oudh, and the most influential and wealthy of the representatives of the taluqdárs have signified to the Chief Commissioner their approval of the measure.

The particular provisions of the Bill may be more properly explained when it is before the public. I propose to ask your Excellency to order the immediate publication of the Bill, with the whole of the correspondence between the Government and the Chief Commissioner of Oudh regarding it. I need now say only a few words on this part of the subject.

The proposed rate will be identical in its nature with the cesses for roads, schools, and other local purposes, which have long been levied, and with which the people have been familiar since the establishment of the British Government in Oudh.

The Bill imposes on all cultivated land in Oudh a rate not exceeding one and a quarter per cent. on the annual value of the land. The rate will be payable by the landlord; but where there are co-sharers, under-proprietors, or tenants with rights of occupancy, who intercept a portion of the annual value of the land, he will be entitled to recover from such persons a fair share of the rate. Not less than seventy-five per cent. of the proceeds of the rates in any district must be expended on works of public utility in the district in which they were levied. The Council will see, in the correspondence which will be published, that the Government thinks it of much importance that the principle should be distinctly recognized, that, so far as may be possible, the rates shall be expended for the immediate benefit of the districts in which they are levied. The people of each district should see clearly that the result of imposing the rates has been to give them some advantages which they did not possess before,—such as better roads, better means of education, better water-supply, and so forth. Every effort will be made to induce the principal persons of each district to take an active part in the management of the funds and in the choice of the local works to be carried out, and provisions with this object have been inserted in the Bill. In Oudh, where the taluqdárs possess so much influence, and where they have shown, in regard to the measures now under consideration, so much public spirit and enlightenment, there appear to be peculiar facilities for carrying these principles into effect. It is hoped that it may be found possible to induce many of the taluqdárs and other English and Native gentlemen holding no offices under the Government to take an active part in the administration of the funds which it is proposed to raise.

There is only one other point to which I wish to refer. My hon'ble friend, Mr. Inglis, will presently ask for leave to introduce a Bill for imposing duties on certain classes of traders in the North-Western Provinces, with the object of supplementing the provincial funds. Although it is thought desirable to take power to introduce this measure into Oudh, if it should hereafter seem expedient to do so, it is not now proposed actually to put it in force. For present purposes, the rates imposed on the land will give all the funds that are required."

His Honour the LIEUTENANT GOVERNOR said that, after listening to the views which the Hon'ble Mr. Strachey had expressed with reference to the system of local finances which had been so recently initiated, he could not allow the opportunity to pass without stating in this Council on his own behalf, as representing one of the Local Governments, what he believed other Local Governments would share with him, his very hearty and entire concurrence with the expressions that had fallen from his hon'ble friend. He might call himself a sort of ante-diluvian Finance-reformer, having advocated measures of this kind when they were not thought possible, and he thought himself specially fortunate to have the opportunity of trying to carry into effect the measures of financial reform which had been so recently initiated by the Government of India. It was true that he felt, as most of the other Local Governments also felt, that perhaps the Government of India had not treated them so liberally as a well-to-do father might treat his sons when he had thrown them into the world for the first time. It was true, as his hon'ble friend had indicated, that the sums assigned for local purposes had been somewhat reduced. The horse presented had been somewhat starved for a year or two past, and there had been also an additional cutting of the allowance made for his future keep. At the same time, on the principle of not looking a gift-horse in the mouth, he thought that they need not say too much of these drawbacks, and he wished to express his willingness to undertake the task which had been thrown upon him and upon those who assisted him in the Government. He hoped that, although the incomes which had been allotted to the Local Governments were somewhat short and also unelastic in character, still, by doing all we could, by going here and there and trying to make an honest penny in some way, and also by better management and looking after the Departments which had been given over, we might succeed, in the course of the next two or three years, to show that the horse had increased in size and condition, and was altogether in better form and more capable of doing the work required of him.

HIS HONOUR most heartily concurred in the remarks which had been made with reference to the obligation which India lay under to the Hon'ble Colonel Strachey for his assistance in establishing a system of local finance. He was quite sure that, although we might not agree with him on all points, we all extremely regretted that we in this country were likely to lose his co-operation and services. Allusion had been made to the Public Works Department, in which he had also rendered important services. HIS HONOUR had only to express the hope that, before leaving India, he would add to our obligations by suggesting a new system in his own Department, giving greater scope for local management and control in the Department of Public Works; for HIS HONOUR was sure that that Department was one which, up to this time, had not worked well under the present system—a system under which, as the Hon'ble Mr. Strachey had described it, much that was false and illusory in the way of centralization was carried to a greater extent than in any other Department. HIS HONOUR's experience was that there was a very great deal of truth in the common complaint that the administration of the Public Works Department had been too much centralized, in a sense which was not the best sense. He was quite sure that his hon'ble friend was much more competent than he was to suggest what should be done; but he believed that it was very much needed that more efficient control should be given to the Local Governments in respect to this Department, and that the checks upon them

should be rendered less harassing and more efficient. He had again to express his hope that, before leaving India, his hon'ble friend would leave us as a legacy a scheme for curing the evils to which he had alluded in connection with the Public Works Department.

He would only say one word with respect to the observations that fell from the Hon'ble Mr. Strachey, in regard to the land-revenue as connected with the subject of this Bill. His Honour thought Mr. Strachey had clearly shown to us, and he entirely concurred with him, that we were needlessly sacrificing a good deal of the land-revenue. It seemed to him that, in some districts of the North-Western Provinces, we were sacrificing that revenue to an unnecessary degree. It was true that, in these days of liberal treatment in financial matters, it had been considered desirable that, instead of giving landholders one-third of the rents as their share, as we formerly gave to them, we should now give them one-half. But the system under which we were conducting the settlements in the North-Western Provinces resulted in giving the proprietors more than one-half of the rents. For we knew that the land-owners were not likely to enhance their rents before the settlement, but had proceeded to do so immediately after the settlement. The difference in the proportion of the rents taken as revenue by the Government, which Mr. Strachey had shown to have already appeared in some districts, would be much more perceptible ten or twenty years hence. He thought it was extremely probable that the settlement of revenue which was made in the proportion of fifty per cent. of the existing rental, would, before the lapse of twenty years, be found scarcely to amount to twenty-five per cent. Therefore, he did think that it was a matter for consideration whether, where the land-revenue was in our own hands, where it was not settled permanently, and we had the power to raise it, it might not be desirable to add something more directly to the land-revenue for what he might call provincial services. He doubted whether funds raised as local rates could properly be applied to provincial works, such as a road of a large character not local to one or even to two or three districts. He was inclined to suppose that those services could hardly be termed local which would apply to works constructed for the benefit of a particular locality, but that they should be called provincial, as being for the benefit of a whole province. He had even some doubt whether, for some of the purposes of local rating, a large Indian district was not too large an area, *e. g.*, whether a man who paid for a road fifty miles off at the other end of the district would consider that he was paying for his own good. It was a question, to his mind, whether, in those provinces where you had the power of dealing with the land-revenue, it would not be better directly to increase the land-revenue and to include in the grant for the provincial budget some considerable roads which were now called district roads. In fact, in considering the subject of local rates, we should be careful to see whether it might not be possible for some purposes to reduce to smaller areas the districts within which the rates should be levied, and so bring home more distinctly to the people the local objects for which they were rated for their own benefit.

The Motion was put and agreed to.

LIMITATION OF SUITS BILL.

The Hon'ble Mr. Stephen asked leave to postpone the presentation of the report of the Select Committee on the Bill for the Limitation of Suits.

Leave was granted.

STATE-OFFENCES ACT REPEALING BILL.

The Hon'ble Mr. Stephen moved for leave to introduce a Bill to repeal Act No. V of 1841 (*for the greater uniformity of the process upon trials for State-*

offences, and the amendment of such process in certain cases). He would state in a few words how it became necessary to introduce this Bill. For some reason which he did not understand, Act V of 1841 had escaped the operation of several repealing laws passed within the last few years. It was an Act which had been rendered completely obsolete, first by the enactment of the Penal Code, and again by the passing of the Criminal Procedure Code. It related to the trial of State-offences. It provided a uniform procedure for trying charges of rebellion against the State, and made certain provisions with respect to the apprehension of persons accused of such crimes. In 1860, the Penal Code was passed, which did away with the words "treason" and "rebellion," and entirely changed the meaning of the words "crimes against the State." The Code of Criminal Procedure pointed out the manner in which all offences should be tried, and so superseded the provisions relating to procedure. The object of this Bill was not merely to repeal a useless law, but to avoid the practical inconvenience which had been found to exist from its remaining unrepealed. Certain officers had misapprehended some of its provisions and carried them out in a way which, in point of fact, it did not authorize. He need not mention the particular instances of this kind that had occurred If—which he did not expect—it ever became necessary to make special provisions for the trial of State-offences, it would be easy to do so, but at present the ordinary powers and ordinary procedure for the trial of such offences were sufficient.

The Motion was put and agreed to.

ÁBKÁRÍ BILL.

The Hon'ble MR. INGLIS presented the report of the Select Committee on the Bill to consolidate and amend the law relating to the Ábkárí Revenue in Northern India.

LICENSE (N. W. PROVINCES AND OUDH) BILL.

The Hon'ble MR. INGLIS also moved for leave to introduce a Bill for imposing a duty on certain trades and dealings in the North-Western Provinces and Oudh. He said that the Hon'ble Mr. Strachey, in his speech on the proposed Bill for the levy of a rate on land in Oudh, had entered so fully into the objects and intention of the Resolution of the Government of India, dated the 14th December last, that it was unnecessary for him (MR. INGLIS) to say anything further on that subject.

By that Resolution, which conferred upon the Local Governments the administration of certain departments of the public service specially connected with local provincial requirements, the total amount of the grant hitherto made for these services in the North-Western Provinces had been reduced by £48,000. But the amount of the grants made from the imperial revenue during the past few years, on which the permanent assignment had been calculated, had been, especially in the Public Works Department, considerably below the actual requirements of the provinces. Consequently, it was necessary, not only to provide funds to meet the deficit caused by the reduction made in the imperial grants, but also to provide funds to enable the Government to carry out many local improvements which were urgently required, such as roads to connect the railways now open, or in course of construction, with the towns and districts in their neighbourhood.

His Honour the Lieutenant Governor of the North-West, after a very careful sérutiny into the wants of each department of which the charge had been transferred to him, found it necessary to raise, by new taxes, a sum of about £130,000.

The Governments of the North-West and Oudh proposed to raise a part of this sum by a license-tax on persons carrying on certain trades and dealings.

The Bill which he had now to ask leave to introduce gave them the necessary powers.

It was proposed to exempt all artizans, and the tax would fall exclusively on persons carrying on trades and dealings, and on certain specified trades and dealings only.

For the purposes of the Act, trades and dealings had been divided into three classes, charged, respectively, with six, four and two rupees a year. It was believed that the rates fixed were such as could be paid without inconvenience by the least competent of each class.

The selection of the trades and dealings to be taxed, and their classification, had been very carefully considered. The principle followed had been to subject to the payment of a license-tax those trades and dealings only of which it might be safely assumed that all the persons engaged in them were in a position to pay the amount fixed, and to exclude wholly all trades and dealings of which only a part of the persons carrying them on could be taxed.

The mode of assessment and collection proposed would, it was believed, secure to the Government and to the tax-payers the minimum of fraud and inconvenience.

The estimated yield of the tax in the North-West was between nine and ten lákhs. For Oudh, no estimate had as yet been framed.

The Motion was put and agreed to.

LOCAL RATES (N. W. P.) BILL.

The Hon'ble Mr. Inglis then moved for leave to introduce a Bill to provide for the levy on land of rates to be applied to local purposes in the North-Western Provinces. He said that landlords holding estates in the temporarily settled districts of the North-West, of which the settlements made under Regulation IX of 1833 had expired, already paid a heavy cess of ten per cent. on their jamas towards local requirements. This cess had hitherto been levied by an order of the Executive Government; it was proposed that it should be levied in future under the provisions of the Bill he had now to ask leave to introduce.

But landlords holding estates in the permanently settled districts paid at present only one per cent. on their jamas towards local funds. The amount realized by this cess was altogether inadequate to the wants of these districts, and the landlords might, with justice, be called upon to contribute more largely towards local requirements, provided this could be done without a breach of the engagements entered into with them, when the permanent assessment of their estates was sanctioned; and also that the imposition of the cess proposed would not press too heavily on their resources.

The permanent assessment of the land-revenue was introduced into the Province of Benares by Regulation I of 1795. The object of the Regulation was to introduce into the Benares Province the system of interior administration already established in Bengal, of which the limitation of the annual revenue payable from the land formed an essential part. The Regulation was not intended to accord to Benares any concessions other than those accorded to Bengal. The landlords of the two Provinces were placed on the same footing in regard to the assessment of the land-revenue, and in either case, whether, as in Bengal, directly, or, as in Benares, by implication and analogy, the State debarred itself from any augmentation of the public assessment on landholders in consequence of the improvement of their respective estates. Conversely, any further demand in the shape of local cesses or rates, which might be determined to be payable by Bengal, would be equally payable by the Benares Province, and the Secretary of State, in his Despatch No. 5, dated 12th May 1870, had ruled that, under the existing law, the State had the right to impose special rates

or taxes on the holders of land in Bengal, in order to raise funds for local wants and improvements which the existing revenue was insufficient to provide.

This ruling covered the case of the holders of estates in the permanently settled districts of the North-West, so far as their liability to the payment of a rate towards local wants, irrespective of the amount of their land-assessment, was concerned.

As regards the expediency of levying a rate on the landholders in the permanently settled districts, the remarks of the Secretary of State in his Despatch, dated 12th May 1870, although written with reference to Bengal, applied equally to the North-West. It was there said—"it cannot be maintained that the people of Bengal are less able to afford such rates than the people of other Provinces in India. In so far as the permanent assessment makes any difference in their case, it is a difference in their favour with respect to the other demands made upon them by the State. A large portion of the produce of the soil, which, even at the most moderate assessment made elsewhere in India, would have been appropriated by the State, has been left in the hands of the various classes connected with agriculture, and has contributed to increase the general wealth and resources of the Province."

These remarks applied equally to the permanently settled districts in the North-West. The pressure of the land-revenue was extremely light; and the classes owning and occupying the soil were well off.

It was clear, therefore, that, whether on the ground of right or of expediency, there need be no hesitation in imposing, under the conditions laid down in the Secretary of State's Despatch, a rate for local purposes on the owners of estates in the permanently settled districts of the North-West. Accordingly, the Bill which MR. INGLIS had to ask for leave to introduce provided for the levy of a rate not exceeding two annas on each acre of cultivated land in those districts, giving the landlord power to recover from his tenants one-half the rate assessed on the land held by such tenants.

The estimated yield of the rate proposed was £36,000.

MR. INGLIS wished, with reference to what had been said by the Hon'ble Mr. Strachey with regard to the settlements now in progress in the North-West, and of the loss sustained by Government in consequence of the reduction in the demand on account of land-revenue from sixty-six to fifty per cent. of the assets of each estate, to point out that, when the settlements under Regulation IX of 1833 were made, the assessment fixed on each estate was based upon an estimate framed by the Settlement Officer of what the estate could fairly be required to pay with reference to its past history and present condition, rather than upon an accurately calculated percentage of its assets. MR. INGLIS' experience of the settlements under Regulation IX of 1833 shewed that two-thirds of the assets were rarely taken, and that, when this was done, the settlement had either to be revised, or was paid with difficulty until the landholders were able, by bringing fresh land under cultivation, to bear the pressure of an assessment under which they would have broken down, had they not had this margin to fall back upon.

This margin of cultivable land no longer existed; almost every acre of land had been brought under cultivation. In some parganas the area under cultivation amounted to over ninety per cent. of the cultivable area; the landlords had consequently nothing to fall back upon, and could only look for increased profits, after the revision of the settlement of their estates, from an enhancement of the rents paid to them, which they might hereafter be able to impose, in consequence of a general rise in prices throughout the North-West.

The case of the Bulandshahar settlement, to which the Hon'ble Mr. Strachey had referred in support of his argument, was altogether an exceptional

one, and must not be taken to represent the revised assessments in other districts of the North-West. The revised assessment of that district was made before it had recovered from the effects of the famine of 1860, and before the commencement of the rise in rents which had since taken place throughout the Province. MR. INGLIS did not deny that the assessment of that district was now below fifty per cent. of its present gross rental, but this was not owing to the principles under which the settlement was made, but to a general rise in rents, which had since taken place, and which it was utterly impossible for the Settlement Officer to foresee. It was no doubt probable that the settlements of other districts would be found, fifteen or twenty years hence, to be less than fifty per cent. of their gross rental, as it then existed; but if this were so, it would be owing to a rise in prices which, though anticipated, could not be taken into consideration when fixing the demand to be paid as land-revenue, and was an argument against a thirty-year settlement, rather than against the system under which the revenue demand was now being fixed in the North-West.

His Honour the Lieutenant Governor of Bengal remarked on the loss sustained by Government in consequence of the demand for land-revenue being based on rentals kept purposely low by the zamíndárs, who, after the settlement of their estates had been confirmed, enhanced the rents of their tenants, and thus gained a large profit, part of which ought to have come to the State in the shape of an enhanced demand for revenue. In reply to this, MR. INGLIS would point out that the revised assessments in the North-West were not based on the jama-bandí given in by the zamíndárs, nor on the actual existing rental of an estate, but by the application to each estate of the rents found, after careful inquiry by the Settlement Officer, to prevail for each class of soil in the tract in which the estate under assessment was situate,—that is, the standard of assessment applied to each estate was thirty per cent. of the full rental which might be levied on each acre in it, according to the prevailing rates of rent in the tract in which it lay, whether the owner levied these rates or not. This was the standard for assessment. Whenever a Settlement Officer found it necessary to depart from it, he had to explain his reasons fully in his assessment remarks.

MR. INGLIS was convinced that an assessment of fifty per cent. on the assets of each estate, framed on these principles, considering the other heavy demands imposed on the landlords in the shape of cesses—lambardárs' fees, patwárí-fees, and village-expenses—was quite as much as any estate could bear, and he believed that every Settlement Officer in the North-West would support him in this opinion.

His Honour the LIEUTENANT GOVERNOR said that it would not be advisable to enter at present on any discussion of the principle of this Bill: he would therefore confine his remarks to one point, which was with regard to the mode of levying the proposed rate in the permanently settled districts, which it was proposed to raise, not by an assessment of the rental, but on the acreage of the land. That plan of levying the rate on the acreage was different from the plan proposed for Oudh, and it was different from anything that was possible in Bengal, and was entirely different from anything which prevailed in the British Isles and in other parts of the world, so far as he was aware. Therefore, he hoped he might be allowed to throw out this suggestion that, if the Hon'ble Member adhered to the plan proposed, it would be necessary that he should be prepared to show good reason to this Council for maintaining that system. It stood to reason that, *primâ facie*, it was not equitable that good land and bad land should pay equally for local works or for any other purpose. Since the subject of the settlement of the North-Western Provinces had been broached, and as there was a considerable difference of opinion on the point, he would say one word in respect to his own experience of that settlement. The Hon'ble Mr. Inglis had truly said that, probably, when the settlement of 1841 was made, we had not an accurate account of the rental of lands; but he thought

that the want of exactitude told rather against the landholders and not in their favour. His Honour had served in the North-Western Provinces for several years immediately after the conclusion of that settlement, and his impression was, that the result of that settlement was that the landholders had, at that time, scarcely a clear one-third of the rental for their profit. He believed that the settlement that had now been made had proceeded on more exact data with respect to existing rents, which was telling against the State and in favour of landlords. The result of the settlement of 1841 gave, in round numbers, a revenue of four crores of rupees, or four millions sterling; and he was told that the result of the new settlements would be to give to the State not more than four and a half millions at the outside. Now, if we compared the state of the country at that time, and the state of the country at present; if we considered that the former settlement was made shortly after the great famine of 1837, which far exceeded in severity any other famine that we had had in that country; if we considered that railroads and roads were not made at that time, and there was not one tithe of the means of developing the resources of the country that we now possessed; if the North-Western Provinces were capable of bearing, in 1841, when that settlement was made, without serious complaint, a revenue of four millions—it seemed to him that, if the land was called upon to pay a revenue of only four and a half millions between the years 1871 and 1901, the new assessment would be infinitely lighter than the old assessment, and that the Hon'ble Mr. Strachey was right in saying that we were giving up a very large proportion of our land-revenue in the North-Western Provinces.

The Motion was put and agreed to.

LOCAL RATES (PANJÁB) BILL.

The Hon'ble Mr. Ellis moved for leave to introduce a Bill to provide for the levy of local rates in the Panjáb. He said that he did not intend at once to introduce this Bill in the same manner as was proposed with regard to the similar measures for the North-Western Provinces and for Oudh. The reason for the difference in the course of proceeding was this—the draft Bill had been received from the Lieutenant Governor of the Panjáb, but on an examination of its provisions it appeared to require some modifications. It would manifestly be improper to make any material alterations in the Bill without consulting the local authorities. There had been no time for such consultation, and it was thought better to postpone the introduction of the Bill, so that, when the Council adjourned to the Panjáb, the Lieutenant Governor would be able to take his seat and advise the Council in the matter, or at least we should be able to secure full and free discussion with the local authorities.

Under these circumstances, it was deemed not advisable to introduce this Bill immediately. It would perhaps suffice to say, at present, that the provisions of the Bill would be similar in character to those proposed for the North-Western Provinces and Oudh, due regard being had to the local requirements and local circumstances of the Panjáb.

The Motion was put and agreed to.

The following Select Committee was named :—

On the Bill to consolidate and amend the law relating to advances of money by the Government for the improvement of land——The Hon'ble Messrs. Stephen and Ellis, Colonel the Hon'ble R. Strachey and the Hon'ble Messrs. Chapman, Cockerell, Inglis and Robinson and the Mover.

The Council adjourned to Friday, 17th March 1871.

Calcutta, *The 10th March* 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

IRRIGATION OPERATIONS OF LOWER BENGAL UP TO 30TH OF NOVEMBER 1870.

Circle.	Canal.	Water supplied during November 1870-71.				Approximate area irrigated during 1870-71.			Total of Column 8A for all previous months of current year.	Total of Columns 8A and 9	Rain-fall.			Navigation Return.				Chief Irrigation.		Remarks.
		Full supply depth.	Estimated full discharge in cubic feet per second.	Average depth throughout the month.	Average discharge in cubic feet per second throughout the month.	District.	Area actually receiving water during month in acres.	Of Column 8 area receiving water for the first time during current year.			Inches during month.	Inches up to date during the year 1870-71.	Average of ten previous years and for the same period.	Nature of Traffic.	Number of Boats.	Tonnage.	Approximate value of goods.	Per Column 8.	Per Column 8A.	
1	2	3	4	5	6	7	8	8A	9	10	11	12	13	14	15	16	17	18	19	20
Orissa	High Level	8	675	5·27	224·64	Cuttack	...	...	22,035	22,035	2·73	47·98	55·39	Local, inclusive of 1,221 passengers..	67	118	555	...	...	Escape 209 c. ft. per second.
														Government Stores	2	6	10			
	Taldundah	8	1,300	7·25	50	Ditto	...	..	22,000	22,000	2·73	47·98	55·39	1,697 passengers between Cuttack and Nealpore ..	34	457	...	...	...	Escape 50 c. ft. per second.
														Government Stores	51	2,888	60,590			
	Kendraparah	7	1,260	4·50	300	Ditto	1,020	...	68,356	68,356	2·73	47·98	55·39	Local ...	30	280	40,615	...	...	Escape 209 c. ft. per second.
														Through ..	217	1,640	1,93,479	Rice.		
														Government Stores	15	93	149			
S. W. Circle	Midnapore	8	875	..	..	Midnapore	...	...	29,114	29,114	2·10	48,85	85·42	Local, inclusive of 7,915 passengers	1,696	7,505	3,49,377	...	...	No irrigation.
	Panchkoorah	6	340	3·45	15·46	Howrah	...	...	878	878	1·4	43·60	Information not obtainable.	Government Stores	4	10	100	...	...	6 days irrigating.
									Total..	142,383										

T. M. KIRKWOOD, C. S.,

Canal Revenue Supdt., Bengal.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT

IRRIGATION OPERATIONS OF LOWER BENGAL UP TO 31ST DECEMBER 1870.

Circle.	Canal.	Water supplied during December 1870.				Approximate area irrigated during 1870-71.			Total of Column 8A for all previous months of current year.	Total of Columns 8A and 8.	Rain-fall.			Navigation Return.				Crops Irrigation.		Remarks.
		Full supply depth.	Estimated full discharge in cubic feet per second.	Average depth throughout the month.	Average discharge in cubic feet per second throughout the month.	District.	Area actually receiving water during month in acres.	Of Column 8 area receiving water for the first time during current year			Inches during the month	Inches up to date during the year 1870-71.	Average of ten previous years for the same period.	Nature of Traffic	Number of Boats.	Tonnage.	Approximate value of goods.	Per Column 8.	Per Column 8A.	
1	2	3	4	5	6	7	8	8A	9	10	11	12	13	14	15	16	17	18	19	20
Orissa	High Level	8	675	4·9	262	Cuttack ...	...	...	22,035	22,035	...	47·98	55·39	Local, inclusive of 414 passengers ..	96	180	434	...	...	Escape 200 c. ft. per second.
	Taldundah ..	8	1,300	7·25	150	Ditto ...	...	...	22,000	22,000	...	47·08	55·39	Local .	22	178	4,550	...	...	Escape, 150 c. ft. per second.
														349 passengers between Cuttack and Nealpore ...	19	119				
														Govt. Stores ..	69	3,314	72,491			
	Kendraparah ..	7	1,262	4·50	628·537	Ditto ...	150	60	68,356	69,416	...	47·98	55·39	Local	98	594	53,921	Cotton 129	Cotton 50	Escape 180 c. ft. per second.
														Through ..	287	2,200	8,35,422	Other Crops 21	Miscellaneous 10	
														Govt. Stores ...	31	195	4,754			
																		Total 150	Total 60	
S. W. Circle	Midnapore ...	8	875	.	...	Midnapore	...	...	29,114	29,114	...	48·85	35·63	Local, inclusive of 770 passengers	280	1,770	91,088	...	...	Canal closed for completion of earth-work.
	Panchkoorah ...	6	240	3·54	14·40	Howrah .	...	...	878	878	...	43·60	Information not obtainable							13 days irrigating.
									Total	142,443										

T. M. KIRKWOOD, C. S.,
Canal Revenue Supdt., Bengal.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

No. 12 of 1871.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 25, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

PUBLIC.

Fort William, the 26th January 1871.

No. 478.—The Governor General in Council is pleased to direct the publication of the following advertisement in substitution of the one published under Notification No. 145, dated the 11th January 1870 :—

ADVERTISEMENT.

1. The Government of India, after communication with various Agricultural and Horticultural Societies in India, and with persons interested in the subject, has arrived at the conclusion that the only real obstacle to the development of an extensive trade in the fibre of Rhea or China-grass is the want of suitable machinery for separating the fibre and bark from the stem, and the fibre from the bark, the cost of effecting such separation by manual labour being great.

2. The demand for the fibre is now large, and, no doubt, might be extended with reduced prices, and there is a practically unlimited extent of country in India where the plant could be grown.

3. The requirements of the case appear to be some machinery or process capable of producing, with the aid of animal, water, or steam-power, a ton of fibre of a quality which shall average in value not less than £50 per ton in the English market, at a total cost—all processes of manufacture and allowance for wear and tear included—of not more than £15 per ton. The said processes are to be understood to include all the operations performed, after the cutting and transport of the plant to the place of manufacture to the completion of the manufacture of fibre of the quality above described. The machinery must be simple, strong, durable, and cheap, and should be suited for erection at or

near the plantations, as the refuse is very useful as manure for continued cultivation.

4. To stimulate the invention or adaptation of such machinery or process, the Government of India hereby offers a prize of £5,000 for the machine and process that best fulfils all the requirements named above.

5. Rewards of moderate amount will be given for really meritorious inventions, even though failing to meet entirely all the conditions named.

6. Owing to the delay that has taken place in maturing the preliminary arrangements, the Government of India has decided that the competition will not be held until the 1st April 1872, thus affording a much longer time than was originally intended for the preparation of machines and their transport to the locality appointed for the competition. The Government Rhea Plantation at Saharunpore, in the North-Western Provinces, has been fixed as the place where the public competition will be held, and the Government of India will provide one or more small steam-engines to work the machines during the public competition.

7. All machinery, &c., intended for trial must be brought by the competitors at their own charge to the Saharunpore Rhea Plantation, and kept ready before the 1st April 1872, to be there worked under their own supervision, or under that of their representatives, for a sufficient length of time to enable the judges appointed by Government to determine whether all the conditions named have been complied with. The prize machine is to be transferred, if required, to Government at 5 per cent. above cost price; the patent right in any such machine to be also transferred, if required, to Government, on the latter securing to the patentee a royalty of 5 per cent. on the cost price of all machines manufactured under the patent during its currency.

8. Arrangements have now been completed for the supply of dried Rhea stems to intending competitors, both in this country and in Europe, to enable them to form a correct idea of the nature of the plant which their machinery will be required to deal with. Persons in Europe desirous to obtain small supplies of dried Rhea stems for the above purpose, should apply to the Secretary of State for India. Intending competitors in this country, desirous of obtaining supplies of the article, must submit applications to the Secretary to the Government of India in the Home Department, in the Form A hereto annexed, prior to the 1st of March 1871; and those who are desirous of testing their machinery on the fresh Rhea at the Government Rhea Plantation at Saharunpore during the year 1871, must submit their applications to the same authority, in the Form B hereto annexed, prior to the 1st April 1871. The former will have to pay the expenses that may be incurred in packing and despatching the stems. The latter will have to provide all labor and motive power necessary for, and to pay all expenses connected with, their experiments: the fibre turned out by their machines during such experiments to become the property of Government.

9. In order to enable the Government to arrange for the provision of a sufficient stock of fresh Rhea stems for the purposes of the formal competition in April 1872, it is necessary to ascertain beforehand the number of machines that are likely to take part in it; and intending competitors are therefore requested to submit, prior to the 1st May 1871, and in the Form C also hereto annexed, notices of intention to compete.

Form A.

APPLICATION FOR DRIED STEMS OF THE RHEA.

To the Secretary to the Government of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Quantity of dried stems applied for.	Locality to which it is desired that the stems be transmitted.	Name of nearest Railway Station to locality entered in preceding column.

On hearing from the Superintendent of the Government Rhea Plantation, Saharunpore, the amount of the expenses to be incurred in packing and despatching the quantity of stems above applied for, or such lesser quantity as may be allotted to me, as also the cost of carriage of such quantity to (*here insert the locality to which it is desired that the stems be forwarded*),

or to the nearest Railway Station, I promise to remit the total amount so required to the said Officer, and I acknowledge that the packing and transmission of such stems will be entirely at my risk.

(*Name in full*).

(*Date*)

(*Place*)

Form B.

APPLICATION FOR PERMISSION TO MAKE PRELIMINARY EXPERIMENTS FOR TESTING MACHINERY AT THE GOVERNMENT RHEA PLANTATION, SAHARUNPORE.

To the Secretary to the Government of India, Home Department.

Name of applicant.	Profession or occupation.	Address in full.	Brief description of machinery proposed to be tested.	Date on which applicant, if permitted, proposes to commence testing his machinery.	Approximate amount of green stem which applicant expects will be necessary for testing the machinery.

I acknowledge that, if permission be granted to me to test the above-described machinery at the Government Plantation, such permission will be subject to the following conditions :—

1*st*.—I am to provide all labor and motive power necessary for, and to pay all expenses connected with, testing my machinery.

2*nd*.—I am bound to conform to such rules in regard to time and place of conducting my experiments, hours of working, and the like, as the Superintendent of the Plantation may lay down for my guidance.

3*rd*.—I shall receive only such quantities of green stem, and at such time or times as, with reference to the other claims upon him, the Superintendent may find convenient to allot me.

4*th*.—All fibre, &c., turned out by my machines during these experiments, with stems furnished by Government, will be the property of Government.

(*Name in full*).

(*Date*)

(*Place*)

Form C.

NOTICE OF MACHINERY INTENDED TO COMPETE FOR THE GOVERNMENT RHEA MACHINERY PRIZES AT THE TRIALS TO BE HELD AT SAHARUNPORE IN APRIL 1872 AND SUBSEQUENT MONTHS.

PARTIES INTENDING TO COMPETE.			Number of different kinds of machines which competitor desires to take part in the trials.	Brief description of each kind of machine.	Motive power required to work the machine.	Date by which the machines will be ready at Saharunpore for trial.
Name in full.	Profession or occupation.	Residence in full.				

In proposing to enter the above-noted machinery for the Saharunpore competitive trials, I do so under the full understanding that—

1*st*.—I shall be bound to conform to all rules and regulations in regard to all matters in any way connected with these trials that may be laid down by Government, or by the judges appointed by Government to preside over them, and that failing to do so, I shall forfeit all claim to any prize, reward, or recompense from Government, and entirely disqualify my machinery for the competition.

2*nd*.—All fibre, &c., turned out by my machinery during the trials, with stems furnished by Government, will be the property of Government.

(*Name in full*).

(*Date*)

(*Place*)

ALLAN HUME,

Offg. Secy. to the Govt. of India.

The 20th March 1871.

No. 1509.—Mr. C. E. Chapman, of the Civil Service, is permitted to proceed to Europe on furlough for a period of ten months from the date of embarkation.

The 21st March 1871.

No. 1515.—*Appointment.*—Assistant Surgeon H. Griffith, Madras Medical Establishment, to be Civil Surgeon of Rangoon, *vice* Surgeon J. J. Heffernan, proceeding on furlough to Europe.

The 24th March 1871.

No. 1652.—The Governor General in Council is pleased to permit Mr. Brand Sapte, C.B., to resign the Civil Service from the 23rd January 1871.

No. 1655.—The under-mentioned gentleman appointed by the Secretary of State for India a Member of Her Majesty's Civil Service on the Bengal Establishment, has reported his arrival on the 16th November last:—

Mr. J. B. Thomson.

No. 1657.—The under-mentioned Specifications of Inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India, in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every Specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India, in the Home Department, to public inspection, upon payment of a fee of one rupee. A certified copy of any Specification will be given to any person requiring the same, on payment of the expense of copying:—

No. 507.—Mr. Stewart George Hanna, Civil Engineer, and Executive Engineer, Public Works Department, of the 2nd Division, Sirhind Canal, Punjab, for excavating and dredging, or to be used as an anchor, holdfast, or mooring for ships, boats, buoys, bridges, flying pontoons, ferries or other bodies or constructions, and which is designated a "Hydro-pneumatic Excavator and Holdfast."

No. 524.—Mr. Augustus Morand, of Leeds, in the County of York, gentleman, for improvements in kilns or ovens and in apparatus employed therewith, chiefly designed for drying and burning bricks, tiles, and ceramic ware.

No. 525.—Messrs. Ernest Von Jeinsen and James Monroe McDonald, of the City and County of San Francisco, State of California, United States of America, gentlemen, for "Improvements in self-acting Lubricators and Axle-boxes."

No. 526.—From Messrs. Ernest Von Jeinsen and James Monroe McDonald, of the City and County of San Francisco, State of California, United States of America, gentlemen, for "Improvements in self-acting Lubricators."

JUDICIAL.

The 22nd March 1871.

No. 428.—The Hon'ble A. G. Macpherson resumed his seat as a Judge of the High Court of Judicature at Fort William in Bengal on the forenoon of the 11th instant.

GEOGRAPHICAL.

The 24th March 1871.

No. 110.—Mr. J. McGill, Surveyor, 1st Grade, Great Trigonometrical Survey of India, is promoted to the Senior Department as an Assistant Superintendent of the 2nd Grade, with effect from the 1st instant.

No. 112.—*Appointment.*—Ensign G. W. Martin, of the 88th Foot, a candidate for the Bengal Staff Corps, to be Probationary Assistant Superintendent of Revenue Survey.

ECCLESIASTICAL.

The 24th March 1871.

No. 113.—The Reverend C. W. Cahusac, B.A., has been permitted by Her Majesty's Secretary of State for India to retire from the Bengal Ecclesiastical Service from the 24th January last, the date of the expiration of his furlough.

No. 115.—The services of the Reverend C. R. Tollemache, M.A., Chaplain of Seetapore, Oudh, are placed at the disposal of the Chief Commissioner of British Burmah, with effect from the 10th proximo.

E. C. BAYLEY,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

REVENUE.

Fort William, the 24th March 1871.

No. 160*R.*—The Viceroy and Governor General in Council is pleased to publish the following Rules which have been framed under Section 20 of Act XXIV of 1870, *viz.*, an "Act to relieve from incumbrances the estates of Talookdars in Oudh":—

1. Every application to the Chief Commissioner under Section 3, Act XXIV of 1870, shall be presented to the Deputy Commissioner, who will forward it with his opinion to the Commissioner, for submission to the Chief Commissioner, and shall be accompanied by a statement of the debts and liabilities other than those due or incurred to Government, together with the names of the creditors and the approximate date on which each debt was incurred.
2. Subject to such orders as the Chief Commissioner may from time to time issue, Commissioners of Divisions will exercise control over the management of estates in their respective Divisions.
3. Subordinate establishments will be appointed by the Manager with the concurrence of the Commissioner.

   Valid security will be required from subordinates placed in positions of responsibility or trust.
4. To every Notice published under Section 6 of the Act shall be appended a copy of Sections 7 and 24.

   The Notice shall be published in at least two of the Vernacular Newspapers of the province, and shall be made known in such other manner as the Manager shall consider most effectual.
5. When an estate is restored to the proprietor in accordance with Section 12 of the Act, notice of the restoration shall be made public in the manner prescribed in preceding rule, and shall also be published in the local *Official Gazette.*
6. On the publication of the order mentioned in Section 3 of the Act, the Talookdar, or his legal representative, shall be required to deliver to the Manager, within 15 days, all accounts and other papers connected with the management of the estate.
7. In determining the amount of debts and liabilities under Section 9 of the Act, claims equitably due shall be admitted by the Manager if acknowledged by the Talookdar, or his legal representative, notwithstanding the existence of some legal defence, such as limitation or insufficiency of stamp.
8. When the amount of any debt, both principal and interest, has been determined, the Manager may direct that interest, at a rate not exceeding six per cent per annum, shall be paid on the aggregate sum declared to be due from the date of decision till the date of payment.
9. Notice shall be given to each creditor of the date on which the orders of the Manager will be passed on his claims; and a copy of the Manager's decision shall be prepared within three days of the date thereof for delivery to the creditor upon application.
10. When submitting the scheme mentioned in Section 11 of the Act, the Manager shall note the order in which he proposes to pay the admitted debts. Provided that preference shall be given, 1*stly*, to claims of mortgagees removed from possession under Section 17 of the Act; 2*ndly*, to decrees of Court; and, 3*rdly*, to bond—debts.

11. Applications by the Manager under Section 17 of the Act, that a mortgagee may be removed from possession, shall not be made without the sanction of the Chief Commissioner.

12. The power to lease under Section 18 of the Act shall be subject to the following provision :—

No lease in consideration of a fine shall be given for a term exceeding five years without the sanction of the Chief Commissioner.

13. So far as may be practicable, arrangements for the management of any estate should be made in consultation with the owner thereof, and his assent be obtained before proposals are submitted for the sanction of superior authority.

MILITARY.

The 23rd March 1871.

No. 61*M.*—*Appointment.*—His Excellency the Viceroy and Governor General in Council is pleased to confirm the following station orders issued by the Officer Commanding at Deolee on the 5th February 1871 :—

During the temporary absence of Lieutenant J. Vanrenen, of the 14th Bengal Cavalry Lancers, on special duty with His Highness the Maha Rao of Kotah, Lieutenant J. H. L. Greenfield, of the Deolee Irregular Force, will officiate as Station Staff Officer at Deolee.

POLITICAL.

The 22nd March 1871.

No. 578*P.*—His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. C. F. Overbeck as Consul for Austria at Rangoon.

GENERAL.

The 22nd March 1871.

No. 584*G.*—Captain P. W. Bannerman, Bheel Agent and Political Assistant, and Commandant of the Malwa Bheel Corps, returned from furlough and resumed charge of his office on the forenoon of the 4th March 1871.

Captain Bannerman has been granted leave to rejoin his appointment from the 24th February to 3rd March 1871 inclusive.

No. 587*G.*—*Leave.*—Dr. K. Burr, M. D., Agency Surgeon at Jeypore, is allowed three months' privilege leave from 15th April 1871.

No. 589*G.*—*Appointment.*—Captain F. Currie, City Magistrate of Lucknow, to officiate as Deputy Commissioner of Oonao, during the absence on furlough of Lieutenant Colonel F. E. A. Chamier, or until further orders.

No. 591*G.*—*Appointments.*—Mr. H. J. Sparks, Officiating Deputy Commissioner of Baraitch, to officiate as Deputy Commissioner of Lucknow, during the absence on furlough of Mr. Quinton, or until further orders.

Mr. W. C. Wood, Assistant Commissioner of Oonao, to officiate as Deputy Commissioner of Baraitch.

No. 593*G.*—Colonel T. Clerk, Inam Commissioner in Mysore, has been granted three days' preparatory leave, from the 2nd March 1871, to enable him to proceed to Madras for embarkation to Europe, making over charge of the current duties of his Office to Mr. Gopalia, Special Assistant, as a temporary arrangement.

The 23rd March 1871.

No. 601*G.*—*Appointments.*—Captain R. A. Cole, Superintendent of Coorg and Officiating Secretary to the Chief Commissioner, is appointed to officiate as Inam Commissioner, during Colonel T. Clerk's absence, or until further orders.

Captain A. W. C. Lindsay, Assistant Superintendent of the 2nd Grade, is appointed to officiate temporarily as Secretary to the Chief Commissioner of Mysore.

The 24th March 1871.

No. 620*G.*—*Leave.*—Major General A. Fytche, C.S.I., Chief Commissioner of British Burmah, has been allowed a month's leave, preparatory to taking furlough to Europe, with effect from 26th March 1871.

No. 622*G.*—Pundit Suroop Narain, Native Assistant to the Governor General's Agent in Central India, has been allowed leave on medical certificate for two months and twenty days, in extension of that granted in G. O. No. 2239 of 19th November 1869.

Pundit Suroop Narain returned from his leave and resumed charge of his duties on the forenoon of the 21st January 1871.

No. 624*G.*—*Leave.*—Lieutenant Colonel R. C. Cross, 2nd in Command of the Bhopal Battalion, has been allowed a month's privilege leave from 1st April 1871.

No. 626*G.*—Mr. J. D. Gordon, C.S.I., reported his arrival at Bangalore from Europe, and assumed charge of the office of the Judicial Commissioner of Mysore and Coorg from Major J. A. Campbell on the afternoon of the 7th March 1871.

No. 628*G.*—*Appointment*—Mr. H. W. Gibson, Assistant Commissioner of Seetapore in Oudh, is appointed to officiate as Deputy Commissioner of Hurdui, till further orders, in the room of Mr. J. G. Anderson, transferred to Seetapore.

No. 634*G.*—*Appointment.*—Surgeon R. F Hutchinson, M. D., of the 6th Native Infantry, is appointed to the medical charge of the Gwalior Political Agency, *vice* Assistant Surgeon W. Center, transferred to the Punjab.

No. 637*G.*—*Appointment.*—His Excellency the Viceroy and Governor General in Council has been pleased to appoint the Hon'ble Ashley Eden, Secretary to the Government of Bengal, to officiate as Chief Commissioner of British Burmah during the absence on furlough of Major General A. Fytche, C. S. I., or until further orders.

C. U. AITCHISON,
Secretary to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.

Fort William, the 23rd March 1871.

No. 1754.—Mr. E. S. Byrne made over charge of the office of Deputy Accountant General, Hyderabad, to Mr. J. Rose on the forenoon of the 6th instant.

No. 1791.—The following Despatch from the Right Hon'ble the Secretary of State for India is published for general information :—

FINANCIAL.
No. 59.

INDIA OFFICE;
London, the 23rd February 1871.

To His Excellency the Right Hon'ble the Governor General of India in Council.

MY LORD,—I have considered in Council your Financial Letter dated the 14th December 1870, No. 265, transmitting for my approval copy of a Resolution passed by your Government with the view of enlarging the powers of the several Governments of Presidencies and Provinces in certain Departments of the Administration.

2. Hitherto the Government of India has exercised a direct control over all the Departments of the several Governments. It has been responsible for their efficiency, and has had to provide the necessary funds to meet the expenditure.

3. You are now satisfied that, under that system, the Local Governments, although deeply interested in the welfare of the people confided to their care, are liable, in their

anxiety for administrative progress, to allow too little weight to fiscal considerations, through not knowing the requirements of other parts of India; and that the Supreme Government, which is responsible for the general financial safety, has been obliged to reject many demands deserving of encouragement.

4. You also consider that the Supreme Government is not in a position to deal satisfactorily with local requirements, and does not possess the knowledge necessary for the full and successful development of local resources.

5. Impressed with these views, and in order to avoid conflicts of opinion injurious to the public interests, which have resulted from the existence of an ill-defined responsibility, you propose to entrust to the several Governments of Presidencies and Provinces the general control of the following branches of the Administration, *viz.*:—

Jails,
Registration,
Education,
Medical Services (other than Medical Establishments),
Printing,
Roads,
Miscellaneous Public Improvements, and
Civil Buildings,

allotting for the annual expenditure connected therewith permanent imperial assignments (Local Funds being excluded) amounting to 4,688,711*l.*, which is 330,801*l.* less than the sum allowed for the expenditure of the same Departments in the year 1870-71.

6. Those assignments will not henceforward be classified in the Imperial Estimates and Accounts, but will appear under the single head of "Provincial Services." Each Local Government will publish its yearly estimates and accounts in the local "Gazette," with a financial exposition, analogous to that annually made in the Legislative Council of the Governor General, and it will rest with the several Governments to provide for the growing wants of the country in the Departments entrusted to them, and to consider how any deficiency in the ways and means available for provincial services can best be supplied.

7. You have laid down certain conditions in regard to the creation or abolition of appointments, increases of salary, deposits of money, and services rendered to other Departments, which are not to be altered without the previous sanction of the Government of India.

8. I am fully sensible of the great importance of extending the powers and responsibility of the several Governments in regard to Departments which can be regarded as local, and of the anxious deliberation which you have given to this subject.

9. After a careful consideration of your several propositions, I approve of the principles which you have laid down, and I see no reason to doubt the expediency of the arrangements which you have proposed.

10. The great objects to be kept in view in relation to each of the specified branches of local administration are, to secure the greatest degree of economy consistent with efficiency, to provide for the growing demands arising out of improved administration without materially increasing the burdens of the people, and, as far as possible, to secure the general concurrence of the local communities in the measures taken on their behalf.

11. I am especially anxious that, when devising measures of improvement, it should be the earnest endeavour of each Local Government to provide the funds required for them by the exercise of strict economy in their general expenditure, and that additional taxation should only be resorted to in cases of undoubted necessity, and when the income otherwise available is clearly insufficient.

12. It is obvious that the degree of success that will attend this extension of the powers of the Local Governments will greatly depend on the discretion with which those powers are exercised, and I entertain no doubt that the several Governments will fully appreciate the importance of the trust confided to them.

13. The measures adopted will, I conclude, be reported to me by the Governments of Madras and Bombay, so far as relates to matters under their control, and by your Government in regard to the administration of Bengal and the remaining Provinces.

14. The arrangements as now proposed are necessarily experimental, and will be subject to revision, either in principle or detail, should experience show that such a course is necessary.

I have, &c.,
ARGYLL.

The 24th March 1871.

No. 1799.—Mr. T. H. Biggs resumed charge of his duties as Assistant to the Accountant General, Bombay, on the forenoon of the 4th instant.

No. 1803.—Mr. G. Fitzgerald made over charge of the office of Assistant Comptroller General to Mr. T. W. Biss on the forenoon of the 15th instant.

No. 1806.—The following correspondence is published for general information :—

Dated the 16th March 1871.

From—RAJAH JOTEENDRO MOHUN TAGORE BAHADUR, *Hony. Secy., British Indian Association,*
To—*The Secy. to the Govt. of India,* LEGISLATIVE DEPARTMENT.

SIR,—Referring to the Financial Statement for 1871-72, submitted by the Hon'ble Sir Richard Temple, K. C. S. I., at the sitting of the Council of the Governor General for making laws and regulations held on the 9th instant, the Committee of the British Indian Association desire to submit the following remarks for the consideration of His Excellency in Council.

The Committee had hoped that a longer period than usual would be allowed to the public for the consideration of the Budget before it was discussed in Council, but they regret to learn that not more than the customary week would be granted for the expression of public opinion on the subject. They therefore hasten to make a few brief remarks on the Budget.

Much as the Committee feel thankful for the information which the Budget Statement affords, still, they cannot help observing, they labor under a peculiar disadvantage in forming correct opinions as to the ways and means of the State. They have no access to details, without which a proper understanding of the Financial position of the Empire cannot be formed. They therefore trust that the disadvantage under which they labor will be borne in mind when their remarks are taken into consideration.

The Committee do not wish to discuss the past. It were, however, much to be desired that the estimates for the financial year about to expire had been made on a sounder basis than the actuals seemed to show, and that retrenchments had been made with the vigour promised in the Financial Resolution of September 1869, for in that case it would not have been necessary to make a further enhancement of the Income Tax after the increase made in November of that year. Be that as it might, the Committee could not but regret that with a steadily increasing cash balance—the Finance Minister says, "throughout the year the cash balances have been very high, higher than they have been for some eight years past"—loans were raised so much in excess of the amount estimated in the Budget, thus burdening the revenues with an unnecessary charge for interest.

The Committee observe that considerable changes have been introduced in the system of accounts within the last two years; but they are somewhat surprised that the most obvious change in the mode of showing the receipts and disbursements has not been carried out. It is usual with all men of business in preparing an estimate of their income and expenditure for a year to bring up the balance of the preceding year as a part of the assets, and this is undoubtedly a correct method of business. The same principle which applies to the accounts of a private individual or firm equally applies, the Committee respectfully submit, to the State. The cash balances are nothing more than the accumulation of revenue, particularly when the old advances have been adjusted as announced in the Financial Statement of the Finance Minister for the current year, and they may, therefore, justly be counted as part of the assets of the State, except in so far as they are the balance of loans, which being raised for specific objects, must be applied to those objects. The Finance Minister in his last Financial Statement observes : "We expect that the current year after its close will leave us a cash balance of 16 millions, or £16,012,051, being 5½ millions (£5,442,608) better than the first estimate (£10,569,443)." If 2½ millions, which represents the unexpended balance of the loans raised this year, were deducted, there would be left a net cash balance of thirteen and a half millions, which are more or less accumulations of the revenue. If this cash balance were carried forward in the Budget for the ensuing year as part of the assets, and if an assignment were made on the debit side for a cash reserve to meet the exigencies of the State, say at 10 millions, which would be little less than the estimated cash balance of the last year, the residue would come to the benefit of the Exchequer for the next year, and the financial position of the State would be so much more improved. This change in the accounts, which, as the Committee believe, would be in accordance with sound principles of finance as well as general practice, would be as beneficial to the Exchequer as it would be equitable to the tax-payers.

The Committee fully appreciate the object of the Government of India in localizing certain branches of finance by the Decentralization Resolution of the 14th December last, noticed in the Budget Statement. Although it does not go far enough, still it is a move in the right direction. Their own idea of decentralization is, however, based on the principle of federalization : they are humbly of opinion that each province should be treated as an integral State; that certain charges, such as the Public Debt, the Army, the Home charges, the Guaranteed Railway interest, and the like, being set apart as imperial charges, a contribution should be levied from each State for the defrayal of those charges, calculated according to the extent

of territory, population, and resources of that State; that the residue of the revenue should be left to each local Government for its own expenses; that in case of deficit it should be empowered to raise taxes according to the ideas of the people in each State; that the Central Government should exercise a general supervision over the local States, and that the people should be invited to take a practical part as much as possible in administration. Such a decentralization of the finances would be thorough and really beneficial to the whole Empire, but perhaps it would be premature to expect at once a reform of such enormous magnitude. The Committee, however, earnestly hope that the present Resolution will prove the germ of that reform.

The Committee confess to a feeling of surprise, that notwithstanding the enormous cash balances anticipated by the Finance Minister, and the unexpended balance of loans of this year to the tune of 2½ millions, the Government proposes to borrow again 2½ millions next year, although the total grant for extraordinary public works does not exceed 3½ millions. It is well known that the assignment to public works was in no year expended up to Budget sanction, and it would not probably be unsafe if with the balance of the past loans and the flourishing cash balances, and the prudent administration of the public works allotment, no new loans were raised in the ensuing year. The Committee cannot urge too strongly, or too earnestly, that the less a young State like that of British India is burdened with debt, the better for its healthy growth and development.

The large cash balances alluded to above also point to a much desired relief of the tax-payers in another direction, *viz.*, the total abolition of the Income Tax or the cessation of local cesses. Although the Committee feel thankful for the reduction of the Income Tax to one per cent., still they cannot deny that it falls far short of the public expectation. It would have been more gratifying to the public if the tax had been wholly repealed, for the present condition of the finances was fully susceptible of such a measure. Practically, however, the reduction of the Income Tax is of little significance, so far as the natives are concerned, for while the Government of India reduces the Income Tax, it compels the local Government to recoup that loss, as it were, by imposing local cesses at higher rates. This policy is the more to be regretted, as the Government is burning the candle at both ends.

After what has been written by officials and non-officials on the subject of direct taxation in this country, it would be a work of supererogation to dwell on its evils; the Committee would, however, consider their duty ill discharged did they fail to take opportunity to record their regret that the Government still sees reasons to persevere in its policy of direct taxation. They would be only too happy if this policy could be retracted, but if that is impossible at the present moment, they may be permitted to hope that the proposed system of double taxation, that is, by the continuance of the Income Tax and the imposition of local cesses, would not receive the sanction of His Excellency the Governor General in Council.

No. 372, dated 17th March 1871.

Endorsed by the Legislative Department.

Transferred to the Financial Department for disposal.

No. 1789, dated 23rd March 1871.

From—R. B. CHAPMAN, ESQ., *Offg. Secy. to the Govt. of India*, FINANCIAL DEPT.,

To—RAJA JOTENDRA MOHAN THAKUR BAHADUR, *Honorary Secretary to the British Indian Association, Calcutta.*

I am directed to acknowledge the receipt of your letter, dated the 16th March, to the address of the Secretary in the Legislative Department, containing certain criticisms by the British Indian Association upon the Financial Statement presented on the 9th instant by the Hon'ble Sir Richard Temple, K. C. S. I., to the Legislative Council of the Viceroy and Governor General.

2. The Bill for the imposition of an Income Tax at a reduced rate, if adopted by the Legislative Council, will not be finally passed before the 31st instant, or twenty-two days after its publication and the presentation of the Statement. The Council will thus have a period of three weeks, and not one week, as stated in your second paragraph, within which to receive and discuss public or individual criticisms and suggestions.

3. It would not probably be practicable or desirable, under any circumstances, to devote a much longer time to the consideration of the ordinary financial arrangements of the year as proposed by the Executive Government. Were

any measures proposed involving new principles, it would, no doubt, always be deemed proper to bring them in some way under public discussion at some previous period, as has been done this year in respect to the delegation to the Provincial Governments of increased powers of financial management in some important departments of the administration.

4. The Government has no desire to withhold from the public any of the details upon which the estimates are framed, so far as it is practicable to give them; the detailed civil estimates are placed in the hands of all persons likely to be interested in them as soon as they are printed, and a copy shall be sent to the Association in future. The Government of India cannot admit that the estimates of the current year are shown by the result, so far as it is now known, to have been in any way unsound. It is scarcely necessary to observe that it must be wholly beyond the power of man to foretell with exactness at the beginning of a year what will be its actual financial results. In Great Britain the difference between the estimates and the financial results of the ten years ending with 1869-70 has been, on an average, £2,132,766 a year. These differences have never been held to detract from the high character borne by British financiers. In India, during the same period, the actual annual average difference between estimates and results has been £1,874,678. In respect to amount of difference, the Indian estimates do not compare unfavorably with the British estimates.

5. The Government of India does not expect, and cannot encourage the Association to expect, that such differences will by any skill, care, or foresight be avoided, or even very largely reduced. All that can be done is to take every possible precaution systematically to ascertain and duly weigh all the facts bearing upon such a complex problem as a forecast at the commencement of each year, of its probable financial results. This is now done in the Financial Department to the utmost of the ability of its several officers: doubtless, experience may still constantly suggest fresh improvements. The Association may rest assured that the importance of avoiding all preventible miscalculation is thoroughly understood by the Government, and that constant and minute attention is devoted to the subject. Meanwhile the Governor General in Council considers that the facts of the year 1870-71, which, so far as known, indicate a net difference in the result from the estimates, of revenue and expenditure of £1,073,660,* are not, under the explanations which have been publicly afforded, discreditable to the officers who are responsible for the estimates. It is a difference, compared with the average of such differences in Great Britain or in India, of moderate amount, and in the right direction.

6. In reference to the Association's remarks upon the cash balances, I am to remind them that the reasons why these balances are so much higher than was expected were fully set forth in the Statement by the Financial Member of the Government. They may be briefly recapitulated thus. The opening balance of 1870-71 proved higher than was expected by upwards of ¼ of a million sterling. An improvement of about a million is expected on the ordinary revenue and expenditure of the year. About ½ a million less than was estimated has been paid on Secretary of State's Bills. The expenditure on extraordinary public works is expected to be some 2 millions, and the expenditure of railway capital about 1½ million less than was expected. Fully 5¼ millions sterling of the difference between the original estimate and the present estimate is thus accounted for. The remaining ¼ of a million arises in the deposit and remittance accounts.

7. I am further to advert to the following passage in the letter under acknowledgment:—

The cash balances are nothing more than the accumulations of revenue, particularly when the old advances have been adjusted, as announced in the Financial Statement of the Finance

* This is the difference which would be shown if the charge of £240,000 for the provincial service allotment and the museum building had not been specially admitted.

Minister for the current year, and they may, therefore, justly be counted as part of the assets of the State, except in so far as they are the balance of loans which being raised for specific objects, must be applied to those objects.

I am to observe that there is no foundation for the supposition of the Association, that the cash balances are "nothing more than the accumulations of revenue." When it is said that these balances represent the immediately available assets of the State, it must at the same time be recollected that there are, *per contra*, important liabilities and obligations to be set against these assets. At the present moment, for instance, there is more than 3 millions sterling of unexpended Railway Capital in the hands of the Government, and about 2½ millions of money borrowed under pledges, often repeated, that it shall not, if the Government can prevent it, be expended on the ordinary services of the country. The Capital of the several Civil and Military Service Funds* entrusted to the Government amounts to upwards of 8 millions. Besides this, the cash balances include all the assets of the several Local Funds, about 2⅓ millions. Lastly, the various miscellaneous deposits made under many laws and various circumstances in the Government treasuries amount to about 5½ millions sterling.

8. The funded debt of India is already large, and a policy has been adopted and published to the world which will involve considerable additions to it in the next few years. This being so, even if the cash balances were the unencumbered property of the State, it would certainly be unwise, and perhaps even dishonest, were the Government to entertain the idea of appropriating any part of them for the relief of the tax-payers of the present day. But when the Association learn further that, as above explained, these balances are, in fact, not State property at all, but held in trust for various purposes, it will doubtless perceive that to appropriate them as revenue would be as wrong as would be the conduct of the managing body of a bank which should divide among the shareholders as profits the deposits of its constituents.

9. It by no means follows from this that the cash balances should not be administered with the utmost economy. Interest is paid upon a part of them, and the Government has the full right to make the best use it can of the whole, though not to appropriate them as revenue. Consequently, so long as the cash balances are large enough for the immediate purposes of the administration (including extraordinary as well as ordinary expenditure), the Government is careful not to incur further debt. These correlative considerations, namely, the state of the cash balances, and the probable demands upon the State for cash during the year, ultimately regulate, apart from all other principles, the loan operations of each year.

10. The Association consider that, in the present state of the cash balances, it is unnecessary for the Government to borrow money during the coming year. Such explanation as the Government is prepared to give of its policy in this respect has been already laid by the Hon'ble the Financial Member before the Legislative Council. Economy is carefully consulted in the matter, which receives constant attention; but many things, as, for example, the state and prospect of the money market and of exchanges, and the various impending liabilities of the Government, influence its judgment as to the particular balance which should be maintained at any particular time. An amount which under some circumstances would be much too high, may be not at all too high under other circumstances.

11. The accounts of the empire are kept precisely in the manner suggested by the Association in your 6th paragraph. An abstract of the accounts of 1869-70, showing the whole cash assets in the possession of the Government at the beginning and end of the year, will be found at pages 74 and 75 of the Financial Statement recently delivered. The statement of the revenues and

* The capital of the Military Funds is now the property of the Government; but it is absolutely appropriated to meet well defined liabilities which will probably more than absorb the whole.

charges of each year, upon which the surplus or deficit (corresponding with the "profit and loss" of a mercantile account) of the year is declared, is only an excerpt from the complete accounts of the country. The cash balances have no connection with the surplus or deficit of the year. The Government of India is not aware that the principles upon which the accounts of India and of every other country under a civilised administration are recorded are at all different from the principles of all sound mercantile or banking accounts.

12. Lastly, I am to advert to your statement that the reduction of the Income Tax is "practically of little significance, so far as the Natives are concerned, for while the Government of India reduces the Income Tax, it compels the Local Governments to recoup that loss, as it were, by imposing local cesses at higher rates. This policy is the more to be regretted as the Government is burning the candle at both ends." In order to completely refute this argument, I am to recapitulate the points relating thereto, already brought out in the Statement by the Financial Member.

13. The amount of Income Tax from which the Government has the great satisfaction of relieving the tax-payers this year is £1,175,000. The amount which the Local Governments have been asked to contribute towards enabling the Supreme Government to grant this relief is nominally £331,038, from which, in estimating the burden thereby imposed upon the tax-payers, must be deducted the savings which the Local Governments may be able to make in the services transferred to them. These savings are estimated this year to be not less than £200,000. It cannot be doubted that, if these Governments should be content with the administration as it is, at least this amount of saving can be permanently effected. The utmost provincial taxation, therefore, rendered necessary by the financial measures for the coming year does not exceed £130,000. The Governor General in Council does not understand how it can be said that a reduction of taxation amounting to £1,175,000, even though there be simultaneously a possible additional taxation of £130,000 for other purposes, is "practically of no significance to the Natives of India." His Excellency in Council would have thought it to be of very great significance indeed to the whole body of tax-payers, native as well foreign.

14. The Governor General in Council does not overlook that it may be necessary, and perhaps even at once, for the Provincial Governments to provide the means for the various administrative and material improvements which are so much required by the advancing intelligence and growing interests of the country. But this is no new necessity of the present moment; it is a necessity that has long been recognised as urgent. It is because the Government of India hopes that the Provincial Governments, by whom the immediate pressure for such improvements on the one hand, and the manifold objections to increasing the burdens of the people in any shape on the other, are most directly and constantly felt, will be best able to reconcile such conflicting considerations, that it has in great measure committed to them the solution of this difficult problem. It has long been determined in fact that imperial taxation cannot, and must not, be increased for these purposes. How far provincial resources can be developed to provide the means for provincial improvements, it will now be for the Provincial Governments to consider.

15. If the Government and the people of any province, Bengal for instance, prefer to forego administrative and material improvements, rather than to submit to the needful pecuniary sacrifices, it is not probable that the Supreme Government will, at present, at any rate, interfere in the matter. But the Governor General in Council must absolutely decline to admit that if the problem be solved the other way, and moderate pecuniary contributions are levied in a province for provincial purposes only, the Supreme Government can be held to have necessitated them by any of the measures taken for the general financial safety and convenience either this year or any other year.

16. What the Supreme Government has done on the present occasion is to relieve the country from £1,345,000 of taxation (that is £1,475,000 less £130,000). It has also decided that it will not impose further taxation for provincial administrative and material improvements, and that if, as may be probable, such improvements are considered necessary by the Provincial Governments and the people, they must be paid for by the province which devises and demands them.

LEAVE AND ALLOWANCES.

The 21th March 1871.

No. 1691.—Mr. F. R. Hogg, Officiating Deputy Director General of the Post Office of India, returned on the forenoon of the 25th ultimo from the privilege leave granted to him on the 18th November 1870.

MINT AND CURRENCY.

The 24th March 1871.

No. 1805.—The following Statement of the Silver received and coined in the Mints of Calcutta, Madras, and Bombay in February 1871, is published for general information :—

	CALCUTTA.			MADRAS.			BOMBAY.		
	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees	Bullion or Coin received during the month, valued in Rupees.		Coined and examined during the month, valued in Rupees
	Government.	Merchants.		Government.	Merchants		Government	Merchants.	
In Feb. 1871	1,48,244	6,914	...	...	1,504	...	...	3,86,906	49,987

By order of His Excellency the Governor General in Council.

R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 17th March 1871.

No. 266 *of* 1871.—The services of Ensign G. W. Martin, of the 88th Foot, a candidate for the Bengal Staff Corps, are placed at the disposal of the Home Department for employment in the Survey Department.

No. 267 *of* 1871.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs :—

Major General Charles Arthur Barwell, of the Bengal Staff Corps,—for two years, under the Regulations of 1868, embarking at Bombay.

The 18th March 1871.

No. 268 *of* 1871.—The services of Lieutenant G. W. Auson, of the Bengal Staff Corps, 2nd Wing Subaltern, 2nd Sikh Infantry, Punjab Frontier Force, are placed at the disposal of the Government of the North-Western Provinces for appointment on the Personal Staff of His Honor the Lieutenant Governor.

The 20th March 1871.

No. 269 *of* 1871.—Second Captain F. V. Eyre, of the Royal Artillery, Commissary of Ordnance, 3rd Class, is allowed leave of absence for six months from the 15th April 1871, or such date as he may avail himself of it, to visit Cashmere on private affairs under the Regulations of 1868.

The 22nd March 1871.

No. 270 *of* 1871.—The under-mentioned Officers are permitted to proceed to Europe on furlough on private affairs:—

Lieutenant-Colonel (Brevet Colonel) Charles Fitzroy Miller Mundy, of the Bengal Staff Corps, Pay Master, Presidency Circle,—for two years, under the Regulations of 1868.

Captain William Jackson Stewart, of the Bengal Staff Corps, Deputy Superintendent, Revenue Survey Department,—for one year, under the Regulations of 1868.

No. 271 *of* 1871.—Under the authority of the Right Hon'ble the Secretary of State for India it is hereby notified that an Officer holding a Civil appointment with a consolidated salary, and who draws, under the Furlough Regulations of 1868, furlough pay based on the average of his receipts for three years, will, if he vacates his appointment during furlough, revert at once to the furlough pay which he would draw in virtue of his rank, *viz.* (½), half his Indian pay and allowances, as laid down in Rule V of the Furlough Regulations of 1868.

No. 272 *of* 1871.—Lieutenant Colonel J. Reid, of the Bengal Staff Corps, Commissioner, Fyzabad Division, Oude, who was granted furlough on private affairs for two years in G. G. O. No. 1082, dated 19th November 1868, reported his departure for Europe on the Steamer *Moollan* on the 25th November 1868.

No. 273 *of* 1871.—The following order issued by the Resident at Hyderabad is confirmed:—

No. 52, *dated* 10*th March* 1871.—Granting Major J. P. Pedler, of the Madras Staff Corps, 2nd in Command, 3rd Infantry, Hyderabad Contingent, one month's leave of absence from the 20th March 1871, to visit Bombay preparatory to applying for furlough to Europe on medical certificate.

No. 274 *of* 1871.—The under-mentioned Officer is permitted to proceed to Europe on furlough on urgent private affairs:—

Lieutenant Charles John Walter, of the Bengal Staff Corps, Adjutant, 8th Regiment of Native Infantry,—for six months, under Rule XI of the Regulations of 1868, embarking at Bombay.

The 23rd March 1871.

No. 275 *of* 1871.—The following promotion is made, subject to Her Majesty's approval:—

CORPS.	RANK AND NAME.	TO WHAT RANK PROMOTED.	FROM WHAT DATE.	IN WHOSE ROOM.
General List, Infantry ...	Lieutenant Edward Millett Forbes.	Captain ...	Feb. 22, 1871	Captain J. Gregory, deceased.

No. 276 *of* 1871.—The grant of furlough to Europe (medical certificate) to the under-mentioned Officers in the order issued by the Government of Bombay, No. 173, dated 1st March 1871, is confirmed:—

Major Edward Holmes Scott, of the Bengal Staff Corps, 2nd in Command and Wing Officer, 40th (The Shahjehanpore) Regiment of Native Infantry,—for twenty months, under the Regulations of 1868.

Major John Thornhill Watson, of the Bengal Staff Corps,—for two years, under the Regulations of 1868.

Captain Francis Howell Jenkins, of the Bengal Staff Corps, Commandant, Corps of Guides, Punjab Frontier Force,—for two years, under the Regulations of 1868;

and furlough to Europe, on medical certificate, to—

Major Daeres William Wise, of the Bengal Staff Corps, 2nd in Command and Squadron Officer, 18th Bengal Cavalry,—for twenty months, under the Regulations of 1868 (four months and two days of which will be considered as on furlough).

No. 277 *of* 1871.—His Excellency the Governor General in Council is pleased to make the following appointments:—

PUNJAB FRONTIER FORCE.

Corps of Guides.

Captain J. W. McQueen, Commandant, 5th Punjab Infantry, to officiate as Commandant, during the absence on furlough to Europe of Captain F. H. Jenkins, or until further orders.

5th Punjab Infantry.

Captain G. N. Money, 2nd Wing Subaltern, to officiate as Commandant, during the period Captain McQueen may officiate as Commandant of the Corps of Guides, or until further orders.

No. 278 *of* 1871.—In accordance with the provisions of G. G. O. No. 370 of 1863, Sub-Conductor James J. Rackstraw, who was appointed on probation in the Ordnance Commissariat Department in G. G. O. No. 10 of 1871, is confirmed in his present grade of Sub-Conductor from 8th September 1870.

No. 279 *of* 1871.—With reference to the Notification issued by the Home Department, No. 1482, dated 17th March 1871, the services of Lieutenant Colonel B. Ford, of the Madras Staff Corps, are replaced at the disposal of the Government of Fort St. George.

The 24th March 1871.

No. 280 *of* 1871.—The under-mentioned Officers have reported their return from England:—

Surgeon F. N. Macnamara, M. D., of the Medical Department, Chemical Examiner and Professor of Chemistry, Medical College, Calcutta; and Lieutenant F. J. Home, of the Royal Engineers, Executive Engineer, Department of Public Works, North-Western Provinces,—date of arrival at Bombay, 29th January 1871.

Lieutenant Colonel (Brevet Colonel) T. Rattray, C. S. I., of the Bengal Staff Corps, Commandant, 42nd (Assam) Regiment of Native Light Infantry; Major W. C. B. Ryan, of the Bengal Staff Corps, Wing Officer, 41st (The Gwalior) Regiment of Native Infantry; and Second Captain E. T. Thackeray, V. C., of the Royal Engineers,—date of arrival at Bombay, 5th March 1871.

No. 281 *of* 1871.—The under-mentioned Officers have reported their departure for Europe on the dates specified:—

Major J. A. M. Biggs, of the Bengal Staff Corps, G. G. O. No. 1084 of 1870,—*Golconda*, 13th November 1870, from Bombay.

Major General A. Broome, C. S. I., of the Royal Artillery, G. G. O. No. 242 of 1871; Major T. Buttenshaw, of the Bengal Staff Corps, G. G. O. No. 97 of 1871; Captain J. H. Broome, of the General List, Infantry, G. G. O. No. 243 of 1871; Second Captain H. R. Thuillier, of the Royal Engineers, G. G. O. No. 143 of 1871; and Lieutenant (local Captain) H. McV. Crichton, of the Royal Engineers, G. G. O. No. 97 of 1871,—*Australia*, 14th March 1871.

No. 282 *of* 1871.—Third Class Hospital Assistant Bhugwan Das (2nd), attached to the Ahmedpore Branch Dispensary in the Bhawulpore District, who was admitted into the service by G. G. O. No. 521, dated 17th August 1863, is dismissed from the service.

No. 283 *of* 1871.—The following promotion is made in the under-mentioned Corps of the Native Army:—

17th—(The Loyal Poorbeah) Regiment of Native Infantry.

Havildar Nuthay Khan, to be Jemadar, from the 2nd February 1871, *vice* Hunnoomaun Singh, deceased.

No. 284 *of* 1871.—The following order issued by the Resident at Hyderabad is confirmed:—

No. 55, *dated 13th March* 1871.—Granting Surgeon G. A. Burn, A. M. and M. D., in medical charge, 4th Cavalry, Hyderabad Contingent, one month's leave of absence from the 13th March 1871, or date of departure, to visit Bombay, preparatory to applying for furlough to Europe on medical certificate.

No. 285 *of* 1871.—The under-mentioned Officers are admitted to the Bengal Staff Corps, with effect from the dates specified, subject to the confirmation of the Right Hon'ble the Secretary of State for India :—

Lieutenant Henry Alfred Boyce, of the Royal Artillery, 1st Wing Subaltern, 10th Regiment of Native Infantry,—18th January 1870.

Lieutenant Charles Denroche Swete, of the 2nd Battalion, 25th Foot, 1st Wing Subaltern, 29th (Punjab) Regiment of Native Infantry,—3rd February 1870.

Ensign Arthur M'Leod Mills, of the 2nd Battalion, 25th Foot, 2nd Wing Subaltern, 10th Regiment of Native Infantry,—9th February 1870.

No. 286 *of* 1871.—Ensign A. M'L. Mills, of the 2nd Battalion, 25th Foot, 2nd Wing Subaltern, 10th Regiment of Native Infantry, admitted to the Bengal Staff Corps in G. G. O. No. 285 of this date, will rank as Lieutenant in that Corps, under the operation of paragraph 84 of G. G. O. No. 332 of 1861, with effect from the 9th February 1870, subject to Her Majesty's approval.

No. 287 *of* 1871.—Captain E. Healy is, at his own request, permitted to resign his appointment in the East Indian Railway Volunteer Rifle Corps.

H. K. BURNE, *Colonel,*
Secy. to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENT.

Fort William, the 20*th March* 1871.

No. 130.—Mr. J. McKeeknie, Sub-Engineer, 1st Grade, Central India, is granted eighteen months' leave of absence to Europe on medical certificate, with effect from the date on which he may avail himself of it.

No. 131.—The transfer of Mr. E. Lacey, Accountant, 2nd Grade, from Mysore to Hyderabad, ordered in Public Works Department Notification No. 417 of 16th December 1870, is cancelled.

Mr. W. Roleston, Accountant, 4th Grade, Bengal, is transferred to the Punjab as Accountant, 3rd Grade, *vice* George, resigned.

Mr. E. D. Sinclair, Accountant, 4th Grade, Bengal, is transferred to the Central Provinces as Accountant, 3rd Grade, to fill an existing vacancy. This cancels the portion of Notification No. 99 of 24th February 1871 referring to Mr. Sinclair.

No. 132.—Mr. P. Phillips, Deputy Controller, Bengal, and Officiating Controller, Rajpootana, is transferred to the North-Western Provinces, but will continue to officiate in Rajpootana.

Lieutenant W. J. LeBreton, Bengal Staff Corps, Officiating Deputy Controller, Punjab, is transferred to the North-Western Provinces during the absence of Mr. P. Phillips, or until further orders.

The 21*st March* 1871.

No. 133.—The order of the Government of Madras, dated 18th October 1870, appointing Mr. S. M. Johnson Assistant Controller of Public Works Accounts, 2nd Grade, and posting him to the Railway Branch of the Public Works Department, is confirmed.

No. 134.—The under-mentioned gentlemen are appointed Assistant Controllers of Public Works Accounts, 3rd Grade, on probation and posted as follows :—

Mr. E. M. Palmer to Bengal, with effect from the 22nd instant.
" F. E. Godfrey to Bombay.
" D. E. Bruce to Bengal, as Assistant Examiner of Railway Accounts.

The 22*nd March* 1871.

No. 135.—Colonel C. H. Dickens, C.S.I., R.A., Secretary to the Government of India in the Public Works Department, having returned from furlough, resumed charge of his Office from Colonel R. Strachey, C.S.I., R.E., on the forenoon of the 17th instant.

From the date of Colonel Dickens' return, the services of Colonel Strachey will remain at the disposal of the Legislative Department as an Additional Member of the Council of the Governor General for making Laws and Regulations.

Colonel F. H. Rundall, R.E., will continue to officiate as Inspector General of Irrigation and Deputy Secretary to the Government of India in the Public Works Department, Irrigation Branch, until further orders.

The 24th March 1871.

No. 138.—Lieutenant W. J. LeBreton, Bengal Staff Corps, Assistant Controller, 1st Grade, Punjab, and Officiating Deputy Controller, North-Western Provinces, is transferred to Bengal, but will continue in his officiating appointment until further orders.

Mr. E. M. Palmer, Assistant Controller, 3rd Grade, Bengal, is transferred to the Punjab, *vice* LeBreton.

Mr. T. Wood, Assistant Controller, 1st Grade, to continue to officiate as Assistant Controller, Bengal, during the absence of Lieutenant LeBreton.

TELEGRAPH.

The 18th March 1871.

No. 129.—Mr. P. V. Luke, Assistant Superintendent of the 3rd Grade, is appointed to officiate, as a temporary arrangement, as a Superintendent of the 3rd Grade in charge of the Store Branch, *vice* Captain Eckford.

The 23rd March 1871.

No. 136.—Mr. H. E. Thompson, Superintendent, 3rd Grade, obtained privilege leave for a fortnight from the 17th January 1871.

The 24th March 1871.

No. 137.—Mr. C. H. Reynolds, Assistant Superintendent, 3rd Grade, is allowed three months' privilege leave, with effect from the 1st of April 1871, or such subsequent date as he may be permitted to avail himself of it.

REVENUE.

(FORESTS).

The 22nd March 1871.

No. 18*F.*—Colonel F. W. Baugh, Bengal Infantry, Deputy Conservator of Forests, 2nd Grade, in the North-Western Provinces, is permitted to resign his appointment in the Forest Department, and his services are replaced at the disposal of the Military Department.

No. 19*F.*—Mr. T. W. Webber, Assistant Conservator of Forests, 1st Grade, in the Central Provinces, is appointed to officiate as Deputy Conservator of Forests, 3rd Grade, in those Provinces, with effect from this date, *vice* Captain H. C. T. Jarrett, on leave.

Mr. A. L. Home, Assistant Conservator of Forests, 2nd Grade, in the Punjab, is transferred to the Central Provinces, and is appointed to officiate as Deputy Conservator of Forests, 3rd Grade, with effect from the date of joining his appointment, *vice* Mr. G. W. Strettell, on leave.

The 23rd March 1871.

No. 20*F.*—The Governor General in Council is pleased to make the following appointments and promotions in the Forest Department of the North-Western Provinces:—

Major G. F. Pearson, Conservator of Forests, 3rd Class, is promoted to the 2nd Class, with effect from the 1st March 1871.

Mr. G. Greig, Assistant Conservator of Forests, 2nd Grade, and Officiating Additional Deputy Conservator, 3rd Grade, is appointed to officiate as Conservator of Forests, 4th Class, in the North-Western Provinces, with effect from the 28th January last, the date of Major Pearson's appointment to officiate as Inspector General of Forests.

Dr. G. King, Assistant Conservator of Forests, 1st Grade, is appointed to officiate as an Additional Deputy Conservator of Forests, 3rd Grade, with effect from the 28th January last.

Mr. H. P. Thomas is appointed an Assistant Conservator of Forests, 3rd Grade, with effect from the 14th February 1869.

Captain J. G. Campbell, Staff Corps, late 15th Native Infantry, is appointed an Assistant Conservator of Forests, 3rd Grade, *vice* Mr. Walter Henman, deceased.

Captain Campbell will be borne as a Supernumerary on the establishment of the North-Western Provinces, and his appointment will have effect from the date of joining his appointment.

C. H. DICKENS, *Colonel, R.A.,*
Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 25, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by Comptroller General, High Court, &c.

MONEY ORDER OFFICE.

NOTIFICATIONS.

Calcutta, the 20th March 1871.

A new Money Order Office will be opened at Kissengunge, a Sub-Division of the Purneah District, in the Lower Provinces of Bengal, from the 20th proximo.

The 22nd March 1871.

A new Money Order Office will be opened at Brahmanbariah, a Sub-Division of the Comillah District, in the Lower Provinces of Bengal, from the 1st proximo.

HUGH SANDEMAN,
Offg. Comptroller General.

Statement of Transactions of District Savings Banks for the week ending 23rd March 1871.

Province.	Number of Banks open	Deposits		Withdrawals			Balance.
		No	Amount	No	Amount, Principal	Amount, Interest.	
			Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.
Bengal	22	58	2,035 0 0	12	1,248 5 9	1 6 6	64,799 8 6
North-Western Provinces ...	10	18	1,396 14 2	7	1,078 6 6	0 13 11	26,550 5 4
Punjab	7	16	1,546 8 0			...	18,347 0 9
Oudh	2		...	1	20 0 0	...	2,209 0 0
Central Provinces	4	1	852 0 0	...		...	10,531 11 0
British Burmah	3	1	100 0 0	1	175 0 0	...	3,803 0 0
Berar	2	2	43 0 0	.	..	...	1,367 0 0
India	1	44	1,509 0 0	9	1,725 0 0	11 8 6	4,860 6 2
Total ...	51	140	7,482 6 2	30	4,246 12 3	13 12 11	1,32,467 15 9

CALCUTTA,
The 23rd March 1871.

HUGH SANDEMAN,
Offg. Comptroller General.

COMPTROLLER

No.

ACCOUNT of the Revenue and Expenditure of the Government of India for the first

REVENUES AND RECEIPTS.	APRIL 1869 TO JAN. 1870.	APRIL 1870 TO JAN. 1871.	INCREASE.	DECREASE.
	£	£	£	£
I.—LAND REVENUE	15,440,459	15,388,363	...	52,096
II.—TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES	511,022	589,807	78,785	...
III.—FOREST	318,961	294,834	...	24,127
IV.—EXCISE ON SPIRITS AND DRUGS	1,835,821	1,935,842	100,021	...
V.—ASSESSED TAXES	785,194	1,678,142*	892,948	...
VI.—CUSTOMS	1,892,089	2,092,170	200,081	...
VII.—SALT	4,762,244	4,995,409	233,165	...
VIII.—OPIUM	6,643,510	6,642,597	...	913
IX.—STAMPS	1,859,068	738,458	...	1,120,610
X.—MINT	141,389	28,593	...	112,796
XI.—POST OFFICE	575,051	695,155	120,104	...
XII.—TELEGRAPH	142,070	211,032	68,962	...
XIII.—LAW AND JUSTICE	773,391	2,055,075	1,281,684	...
XIV.—POLICE	218,379	215,038	...	3,341
XV.—MARINE	166,326	198,565	32,239	...
XVI.—EDUCATION	63,831	50,745	...	13,086
XVII.—INTEREST	281,461	237,021	...	44,440
XVIII.—MISCELLANEOUS	645,346	468,918	...	176,428
	37,055,612	38,515,764	3,007,989	1,547,837
	From April to	December only.		
ARMY	740,191	633,104	...	107,087
PUBLIC WORKS ORDINARY—MISCELLANEOUS RECEIPTS...	101,295	89,708	..	11,587
DITTO IRRIGATION RECEIPTS ...	370,293	337,875	...	32,418
DITTO RAILWAY EXCHANGE GAIN	296,245	92,785	...	203,460
DITTO S. R. TRAFFIC RECEIPTS ...	7,270	4,237	...	3,033
PUBLIC WORKS EXTRAORDINARY—DITTO CAPITAL ACCOUNT	1	2,914	2,913	...
TOTAL £ ...	38,570,907	39,676,387	3,010,902	1,905,422

* Includes Income Tax realised in the Military and Public Works Departments up to December only.

FORT WILLIAM,
The 23rd March 1871

GENERAL'S OFFICE.

1838.

ten months of the year 1870-71, *as compared with the corresponding period of* 1869-70.

EXPENDITURE.	APRIL 1869 TO JAN. 1870.	APRIL 1870 TO JAN. 1870.	INCREASE.	DECREASE.
	£	£	£	£
1.—INTEREST ON FUNDED AND UNFUNDED DEBT .	2,241,561	2,317,231	75,670	...
2.—INTEREST ON SERVICE FUNDS AND OTHER ACCOUNTS	539,006	476,561	...	62,445
3.—REFUNDS AND DRAWBACKS	292,942	287,954*	..	4,988
4.—LAND REVENUE	1,937,466	1,898,286	...	39,180
5.—FOREST	234,863	299,607	64,744	...
6.—EXCISE ON SPIRITS AND DRUGS	200,903	239,018	38,115	...
7.—ASSESSED TAXES	32,564	36,183	3,619	...
8.—CUSTOMS	150,649	153,276	2,627	...
9.—SALT	330,470	303,372	...	27,098
10.—OPIUM	1,612,317	1,865,597	253,280	...
11.—STAMPS	84,143	46,994	...	37,149
12.—MINT	72,455	48,640	...	23,815
13.—POST OFFICE	558,698	523,018	...	35,680
14.—TELEGRAPH	320,846	265,115	...	55,731
15.—ADMINISTRATION	965,811	935,990	..	29,821
16.—MINOR DEPARTMENTS	174,116	167,274	...	6,842
17.—LAW AND JUSTICE	2,338,915	2,425,779	86,864	...
18.—POLICE	2,004,935	1,854,970	...	149,965
19.—MARINE	348,074	315,121	...	32,953
20.—EDUCATION	514,886	487,056	...	27,830
21.—ECCLESIASTICAL	132,740	125,131	.	7,609
22.—MEDICAL SERVICES	374,143	407,236	33,093	...
23.—STATIONERY AND PRINTING	195,857	178,846	...	17,011
24.—POLITICAL AGENCIES	315,876	210,299	...	105,577
25.—ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS	1,066,347	1,086,879	20,532	...
26.—MISCELLANEOUS	519,357	712,932	193,575	...
27.—SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES	556,783	575,270	18,487	..
	18,116,723	18,243,635	790,606	663,694
	From April to	December only.		
ARMY	9,362,409	8,804,034	...	558,375
PUBLIC WORKS ORDINARY—PUBLIC WORKS ...	3,877,872	2,475,763		1,402,109
DITTO RAILWAYS, GUARANTEED ..	50,637	59,641	9,004	...
DITTO RAILWAY EXCHANGE LOSS	316,196	84,195	..	232,001
DITTO STATE RAILWAYS ...	3,740	5,597	1,857	...
PUBLIC WORKS EXTRAORDINARY—IRRIGATION, &c. ...	663,316	466,514		196,802
DITTO STATE RAILWAYS ...	22,540	159,515	136,975	...
TOTAL £ ...	32,413,433	30,298,894	938,442	3,052,981

* Includes refunds in the Military and Public Works Departments up to December only.

HUGH SANDEMAN,
Offg. Comptroller General.

STATEMENT of the Affairs of the Bank of Bengal for the week ending 21st March 1871.

LIABILITIES.		Rs.	A.	P.
Proprietors' Capital, paid-up		2,20,00,000	0	0
Reserve Fund		15,66,639	7	0
	Rs. A P.			
General Treasury Balance at Head Office ...	2.70,37,974 14 1	4,25,14,310	15	6
Ditto ditto at Branches ...	1,54,76,336 1 5			
Other Deposits at Head Office and Branches		2,66,07,239	15	4
Bank Post Bills, &c.		6,10,975	6	1
Sundries		6,92,657	12	1
TOTAL ...		9,39,91,823	8	0

ASSETS.		Rs.	A.	P.
Government Securities		1,24,90,719	4	0
Loans on Government Securities at Head Office and Branches ...		60,55,931	3	9
Accounts of Credit on ditto ditto ditto ...		36,06,330	0	9
Mercantile Bills discounted at ditto ditto ...		2,43,89,051	13	5
Dead Stock		12,00,373	9	1
Stamps		14,007	10	0
Balances with other Banks		4,17,033	12	2
Sundries		1,59,215	8	0
		4.83,32.662	13	2
	Rs. A. P.			
Cash and Currency Notes at Head Office ...	1,99,34,324 7 11	4,56.59,160	10	10
Ditto ditto at Branches ...	2,57,24,836 2 11			
TOTAL ...		9,39.91.823	8	0

By order of the Directors,

J. GORDON,
Chief Accountant & Deputy Secretary.

R. HARDIE,
Dy. Secretary & Treasurer.

STATEMENT of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 15th March 1871.

PARTICULARS.	3½ PER CENT. LOAN OF 1853-54.	4 PER CENT. LOANS							4½ PER CENT.		5 PER CENT		5½ PER CENT. LOAN OF 1859-60.	5 PER CENT DEBENTURES FOR					TOTAL AMOUNT.
		of 1824-25	of 1828-29	of 1832-33.	of 1835-36.	of 1843-43.	of 1854-55.	Transfer of 1865.	of 1856-57.	Transfer Loan dated 15th July 1870.	P. W. of 1854-55.	of 1856-57.		3 years. Debenture, or transferable to 4½ per cent Debenture repayable 4th July 1871.	18 months 4½ per cent. Transfer Loan repayable 4th July 1871.	5 years. Repayable June 1872.	10 years. Repayable June 1877.	15 years. Repayable June 1882	
Balance of 28th February 1871	53,100	34,133	2,347	19,58,935	41,45,000	1,52,22,200	1,23,95,000	1,84,22,500	14,500	48,44,500	82,700	5,99,10,100	4,86,76,300	1,65,000	18,60,000	33,87,000	33,46,000	36,81,000	17,82,40,315
Add— Amount enfaced at Madras between 1st and 15th March 1871	...	...	...	...	...	...	...	...	...	...	...	4,800	2,40,700	...	...	...	...	...	2,45,500
Amount enfaced at Bombay between 1st and 15th March 1871 . ..	...	...	...	6,400	..	9,000	1,000	8,300	...	..	...	7,000	9,000	...	...	...	...	...	1,21,700
Amount enfaced at Calcutta between 1st and 15th March 1871 ...	..	...	...	.	2,500	2,13,900	28,200	56,500	.	1,000	...	87,400	57,500	...	...			...	4,47,000
TOTAL ...	53,100	34,133	2,347	19,65,335	41,47,500	1,54,45,100	1,24,24,200	1,84,87,300	14,500	48,55,500	82,700	6,00,09,300	4,90,64,500	1,65,000	18,60,000	33,87,000	33,46,000	36,81,000	17,90,54,515
Deduct— Amount written off in the London Registers	...	...	...	2,988	6,400	99,800	71,700	17,83,100	..	12,000	12,500	4,16,900	8,74,900	..	...	2,000	.	.	32,82,288
Balance on 15th March 1871 . ..	53,100	34,133	2,347	19,62,347	41,41,100	1,53,45,300	1,23,52,500	1,67,04,200	14,500	48,73,500	70,200	5,95,92,400	4,81,89,600	1,65,000	18,60,000	33,85,000	33,46,000	36,81,000	17,57,72,227

NOTE.—From 9th June 1867 to 11th Jan. 1871 enfaced from India 1,115 lakhs; re-transferred from London 659 lakhs
" 12th Jan. 1871 to 25th " " " " 4 " " " 5 "
" 26th " " to 8th Feb. " " " 4 " " " 6 "
" 9th Feb. " to 28th " " " 13 " " " 9 "
" 1st Mar. " to 15th Mar " " " 8 " " " 33 "
1,144 lakhs 712 lakhs.
712 "
Balance against India ... 432 lakhs.

PUBLIC DEBT OFFICE;
BANK OF BENGAL:
Calcutta, the 17th March 1871.

R. HARDIE,
Depy. Secretary & Treasurer.

Weekly Statement of Silver tendered, of Certificates issued, and Silver Balance in the Mint.

DATE.	SILVER TENDERED, ESTIMATED VALUE.	CERTIFICATES ISSUED FOR	BALANCE OF BULLION		
			Under Assay.	Assayed.	Held on account of the Currency Department.
	Rs.	Rs.	Rs.	Rs.	Rs.
March 13th, 1871 ...	...	960	221	57,548	33,58,487
" 14th " ..	...	...	221	57,515	33,58,487
" 15th " ...	...	...	221	57,515	33,58,487
" 16th " ...	...	...	221	57,515	33,58,487
" 17th " ...	...	...	221	57,515	33,58,487
" 18th " ..	...	...	221	57,515	33,58,487

CALCUTTA MINT,
The 20th March 1871.

H. HYDE, *Lieut. Colonel,*
Mint Master.

POST OFFICE.

NOTIFICATIONS.

GOVERNMENT SIMLA PASSENGER DAK, UMBALLA AND KALKA ROAD.

From the 15th March to the end of April, arrangements have been made for booking Express Passenger Dâks from Umballa to Kalka, at the Calcutta Post Office,* under certain rules and conditions, of which a printed copy can be obtained on application to the Post Master, Calcutta.

* Post Master's room, east verandah, between the hours of 10 A. M. and 4 P. M.

It is expected that about eight Express Dâks can be supplied daily, and the charge per Dâk will be Rs. 30.

From the 1st April, two ordinary vans carrying mails will leave the Umballa Post Office,—one in the morning at or about 6 A. M., and the other in the evening at or about 6 P. M. In each of these vans four seats will be available for passengers (if the weight of the mails admit,) at a charge of Rs. 6 per seat.

A. M. MONTEATH,
Director General of the Post Office of India.

N. B.—For conditions respecting the booking of dâks in Calcutta, see paragraph 11 of the Rules

The 24th March 1871.

No. 352.—The next Overland Mail *viâ* Bombay will close on Wednesday, the 29th March 1871.

2. Book post and pattern packets must be posted on the 28th.

3. There will be no Express.

N. B.—The Letter Box will close at 6 P. M. precisely, after which hour overland letters, fully prepaid and bearing extra postage stamp of two (2) annas on each cover, will be received up to 6-30 P. M., or, bearing an extra postage stamp of four (4) annas on each cover, up to 7 P. M., and after 7 up to 8-30 P. M., by a Post Office Clerk at the East Indian Railway Station, Armenian Ghât.

Postage chargeable by the new route *viâ* Brindisi and Germany :—

		Rs	A.	P.
For the United Kingdom ...	Each letter per ½ oz.	0	8	0
	Each newspaper per 4 oz.	0	2	8
	Each book or pattern packet. Not exceeding 1 oz.	0	2	0
	" " 2 "	0	3	4
	" " 4 "	0	4	8
	Every additional 4 "	0	4	8
For places served through the United Kingdom.	Each letter 8 pie per ½ oz. less than the published rate for a letter sent *viâ* Marseilles.			
	Each newspaper 8 pie per 4 oz. more than the published rate for a newspaper sent *viâ* Marseilles.			
	Each packet of books or patterns 8 pie per 4 oz. more than the published rate for a packet sent *viâ* Marseilles.			

As the late Papal States now form part of the Kingdom of Italy, correspondence for these States are now subject only to the same postal rules as apply to other parts of Italy, published in the Notification of this Department dated 2nd September 1870.

No. 353.—Mails for Chittagong and Akyab, for transmission per Steamer *Moulmein*, will be closed at this Office on Wednesday, the 29th March 1871, at 6 P. M.

No. 354.—Mails for Rangoon, Moulmein, Penang, Malacca, and Singapore, for transmission per Steamer *Scotia*, will be closed at this Office on Wednesday, the 29th March 1871, at 6 P. M.

The 20th March 1871.

No. 351.—Mails for the following places, for transmission per Peninsular and Oriental Company's Steamer *Baroda*, will be closed in this Office on Monday, the 27th March 1871, at 6 P. M.:—

Madras, Ceylon, Penang, Singapore, Malacca, Hong-Kong, China, and Japan.

N. B.—No letters, newspapers, books or pattern packets are sent to Aden, Suez, or Europe, or places *viâ* Europe, by Peninsular and Oriental Company's Steamers from Calcutta, the route to such places being *viâ* Bombay.

The 20th March 1871.

List of Remaining and Unclaimed Letters accumulated in the Calcutta Post Office during the week ending 19th March 1871.

Alexander, A.

Boulton & Co.
Browne, Mrs.
Burford, Dr.
Beatson, Mrs. L.
Broughton, J.
Barnes, C. H.
Bainana, B.
Britain, R. St. J.
Beresford, W J. C.

Cornelisy, H. G.
Cole & Co.
Clark, C.
Carrapiet, Mrs. C. P.
Chotah Lall.
Collies, C.
Cutler & Palmer.
Chalmers, Mrs. S.

Dyce, Lieut. C. C.

Freeman, Staff Commander.

Grianten, N.
Garrall, H. W.
Gopaul Das Sen.
Geary, T.

Herbert, S.
Halder, G.
Handley, C. G.
Harris, R. P.
Hains, R. P.
Heny, E. A.

Jenkins, Mrs. M.
Jackson, W.

Lewarner, J.
Livesay, J. R. J.
Leibbay, M.

Mohesh Chunder Mookerjee.
MacDonald & Co.
Money, Lieut. G. E
McMeekin, T.
Moate, Capt.
McKay, Mr.
Marrino, C.
Mutes, Miss M.

Nundo Lall Ghose.
Nash, Miss.

O'Conner, S.
Obhoy Churn Roy.

Prosonno Coomar Mookerjee.

Rivers, R.
Rakhal Dass Haldar.
Rose, Miss M.
Ralph, G.

Stewart, Mrs. L.
Smith, P.
Sheridan, Dr. A. J.
Smith, R., & Co.
Skettle, W.

The Manager of the Hindu Commentator.
Todhunter, J.
Thomas, Mrs. W.
The Superintendent of the Metropolitan Vaccine Circles.

Vines, T.
Vardon, G. A.

Wells, Mrs.
Wilson, Mrs A.
Wood, T.
Wise, C.

W. H. McGOWAN,
Post Master of Calcutta.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 25, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements & Notices by Private Individuals & Corporations.

MAPS OF THE SURVEY OF INDIA.

Published at the Surveyor General's Office, Calcutta, during the month of February 1871.
Sole Agents in Calcutta—Messrs. Thacker, Spink & Co., St. Andrew's Library.

Description.	Size.	Price. Unmounted. Rs.	A.
GENERAL MAPS. *Scale 4 Miles = 1 Inch.*			
District Seonee (with hills)	Double Elephant ...	3	0
Sindh, Sheet No. 12	Imperial	1	0
District Cachar, and Reconnoissance of the Lushai Country ...	2 Sheets of Atlas ...	2	0
REVENUE SURVEY MAPS. *Scale 1 Mile = 1 Inch.*			
Sindh, Sheet No. 33	2 Sheets Super Royal ...	1	8
District Hazareebaugh, Sheet No. 5	Double Elephant ...	1	8
Do. do. do. 11	Ditto	1	8
Do. Seonee, Sheet No. 9	Ditto	1	8
Do. Rajshahee, Main Circuit No. 1 (Anastatic) ...	½ Sheet Imperial ...	2	0
Do. do. do. do. 2 do.	½ Double Elephant ...	2	0
Do. do. do. do. 3 do.	Ditto	2	0
Do. do. do. do. 6 do.	Imperial	2	0
Do. do. do. do. 12 do.	½ Double Elephant ...	2	0
Do. do. do. do. 13 do.	Imperial	2	0
Do. do. do. do. 15 do.	Atlas	2	0
Do. do. do. do. 16 do.	Imperial	2	0
District Nimar, Sheet No. 3...	Double Elephant ...	1	8
TOPOGRAPHICAL SURVEY MAPS. *Scale 1 Mile = 1 Inch.*			
Central Provinces District, Sheet No. 7	Double Elephant ...	1	0
PLANS OF CANTONMENT, CITY & CIVIL STATIONS. *Scale 16 Inches = 1 Mile.*			
Fortress of Asoergurh & Town of Aseer (Reprint) ...	Double Elephant ...	1	0
Bareilly Cantonment & Environs	21 Sheets Atlas ...	10	0
Scale 8 Inches = 1 Mile.			
City of Rewah	Atlas	1	0
Scale 6 Inches = 1 Mile.			
Philor Cantonment & Environs (Reprint)	2 Sheets D. Elephant ...	2	0
Gowhatty & its Environs	Imperial	1	0

SURVEYOR GENERAL'S OFFICE;
Calcutta, the 13th March 1871.

H. L. THUILLIER, *Colonel,*
Surveyor General of India.

Central Provinces Gazetteer—Edition of 1870, in one Vol.

A limited number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per Vol., exclusive of postage charge. Apply to Messrs. Thacker, Spink & Co., Calcutta, Thacker, Vining & Co., Bombay, or to Superintendent, Chief Commissioner's Office, Nagpúr.

PROMISSORY NOTES.

Lost.

The under-mentioned Government Loan Notes lost in transmission by post have been stopped at the Public Debt Office, and the public are cautioned against negociating the same:—

No. 040133, 5 per cent. of 1856-57, for Rs. 2,000.
" 040134, " " " 5,000.

Endorsed to Captain George Pearson.

HONGKONG AND SHANGHAI BANKING CORPORATION;
BOMBAY,
The 27th February 1871.

CURRENCY NOTES.

The following Currency Notes of the Government of India are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

CALCUTTA CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.		
		Rs.	
3889 ...	A/70 98566 ...	100 ...	Auboo Khoy.
3890 ...	A/92 45282 .	500 ...	Esmile Ebrahim.
3893 ...	A/82 35572 ...	100 . .	Baboo Rameshwar Nauth.
3894 ...	A/84 95451 ...	100 ...	The District Supdt. of Police, Chumparun.
3896 ..	A/82 22136 ...	100 ..	Baboo Jodoonath Patter.
3897 ...	A/84 36581 ..	100 ...	Shaik Smile.
	Notes partially lost or destroyed.		
		Rs.	
3891 ...	A/72 52575 ...	20	Baboo Modhu Shudun Chowdry.
	A/57 86435 ...	50 ..	
3892 ...	A/8 45321 ...	10 ...	Messrs. Wattenbach, Heilgers & Co.
	A/80 72938 wrongly joined	10	
	A/57 21252 wrongly joined		
3898 ...	A/88 04513 ...	1,000 ...	Hurruckchund Dyal Chund.
3899 ...	A/72 16442 wrongly joined	10 ...	Baboo Shumboo Chunder Roy.
	A/57 18444 wrongly joined		

PAPER CURRENCY DEPARTMENT;
CALCUTTA,
The 23rd March 1871.

J. BERKELEY,
Asst. Commr. of Paper Currency.

VIZAGAPATAM CIRCLE.

NO. OF NOTE.	VALUE.	NAME OF CLAIMANT.
	Note partially lost or destroyed.	
	Rs	
102471 ...	100 ...	P. Murray, Inspector of Police, Vizagapatam.

PAPER CURRENCY OFFICE;
VIZAGAPATAM,
The 14th March 1871.

Deputy Commissioner.

BOMBAY CIRCLE.

REGISTER NO.	NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Note partially lost or destroyed.		
1870-71.		Rs.	
50a ..	$\frac{C}{89}$38740 } wrongly joined $\frac{C}{89}$38738 }	100 ...	Bhugwan Curson, Duncan Road, Coombharwada.
52 ...	$\frac{C}{45}$13401 } Do. ... $\frac{C}{45}$13404 }	10 ...	Gowa Coolajee, Doongry Nowrojee Hill, 2nd Lane.

PAPER CURRENCY OFFICE; BOMBAY, *The* 15*th March* 1871.

A. R. GORDON,
Assistant Commissioner of Paper Currency.

MADRAS CIRCLE.

NO. OF NOTES.	VALUE.	NAME OF CLAIMANT.
	Notes wholly lost or destroyed.	
	Rs.	
$\frac{B}{20}$64679 ...	10 ...	P. Balasoobroyloo Chetty, China Bazar, Madras.
$\frac{B}{20}$74681 ...	10 ...	
$\frac{B}{20}$80366 ...	10 ...	
	Notes partially lost or destroyed.	
	Rs.	
$\frac{B}{20}$51550 ...	10 ...	T. Raghoonad Row, Head Clerk, Government Telegraph Department, Superintendent's Office, Madras.
$\frac{B}{20}$70260 ...	10 ...	Mr. W. Anderson, Sub-Conductor, Commissariat Department, Government Granary, Madras.

PAPER CURRENCY OFFICE; MADRAS, *The* 13*th March* 1871.

H. W. GRAHAM,
Commissioner of Paper Currency.

Just Published.

The Covenanted Civil Service Leave Code, being Notification of the Government of India, in the Financial Department, No. 780, dated 8th February 1871. Every alternate page is left blank for noting alterations and additions in manuscript. *Price Re.* 1; *packing and postage* 2 *annas extra.* Office of Superintendent, Government Printing, 8, Hastings Street, Calcutta.

The above to be had at the Office of Superintendent of Government Printing, 8, *Hastings Street, Calcutta.*

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 25, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General in Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 10th March 1871, and is hereby promulgated for general information :—

ACT No. VII OF 1871.

THE INDIAN EMIGRATION ACT.

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I.—PRELIMINARY.

SECTIONS.

1. Short title.
   Local extent.
   Commencement of Act.
2. Acts repealed.
3. Interpretation-clause.

II.—EMIGRATION AGENTS.

4 Appointment of Emigration Agents.
5. Remuneration of Agents.

III.—PROTECTORS OF EMIGRANTS AND MEDICAL INSPECTORS.

6. Appointment of Protectors of Emigrants.
7. No Protector to hold other office without permission.
8. General duties of Protectors of Emigrants.
   Inspecting vessels with return Emigrants.
9. Appointment of Medical Inspector.
10. Depôts to be established in Calcutta, Madras and Bombay.
11. Licensing of depôts.
12. Inspection by Protector and Medical Inspector.
13. Report to be made by Medical Inspector.
14. Protectors and Medical Inspectors to be public servants.
15. And to have facilities for inspections, &c.

IV.—RECRUITERS OF EMIGRANTS.

SECTIONS.

16. Protector of Emigrants to license Recruiters.
17. Recruiter's license.
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19. Form of license, and fee therefor.
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AN ACT TO CONSOLIDATE THE LAWS RELATING TO THE EMIGRATION OF NATIVE LABOURERS.

Preamble.

WHEREAS it is expedient to consolidate the laws relating to the Emigration of Native Labourers; It is hereby enacted as follows :—

I.—PRELIMINARY.

Short title.

1. This Act may be called "The Indian Emigration Act, 1871."

Local extent.

It extends to the whole of British India;

Commencement of Act.

And it shall come into force on the passing thereof.

Acts repealed.

2. The Acts mentioned in the first schedule hereto annexed are repealed. All contracts entered into, appointments made, and licenses granted, under any of the said Acts, shall be deemed to be respectively entered into, made and granted under this Act.

Interpretation-clause.

3. In this Act—

"Emigrate." "Emigrant."

"Emigrate" denotes the departure of any Native of India out of British India for the purpose of labouring for hire in some other place; and the word "Emigrant" denotes any Native of India under engagement to emigrate:

"Magistrate."

"Magistrate" denotes any officer exercising the full powers of a Magistrate and in charge of a District, a Division, or a Sub-Division:

"Vessel."

"Vessel" includes anything made for the conveyance by water of human beings or property.

II.—EMIGRATION AGENTS.

Appointment of Emigration Agents.

4. The Government of every place to which emigration is lawful under this Act may, from time to time, appoint a person to act as Emigration Agent in Calcutta, Madras and Bombay respectively, but such nomination shall be subject to the approval of the Local Government.

Every Emigration Agent may be suspended or removed by the Government which appointed him.

Remuneration of Agents.

5. The remuneration to be given to Emigration Agents shall not depend upon, or be regulated by, the number of Emigrants sent by such Agents, but shall be in the nature of a fixed annual salary.

III.—PROTECTORS OF EMIGRANTS AND MEDICAL INSPECTORS.

Appointment of Protectors of Emigrants.

6. The Local Government may appoint a proper person to act as Protector of Emigrants at each of the three ports aforesaid, and may with the sanction of the Governor General in Council assign to such person such salary and establishment as shall be deemed proper.

Every Protector of Emigrants may be suspended or removed by the Local Government to which he is subordinate.

No Protector to hold other office without permission.

7. No Protector of Emigrants appointed under this Act shall, except with the permission of the Local Government, hold any other office under Government, or follow any other profession or occupation.

General duties of Protectors of Emigrants.

8. Every Protector of Emigrants, in addition to any special duties assigned to him by this Act, shall, so far as is in his power, generally protect and aid with his advice or otherwise all Emigrants, and shall cause all the provisions of this Act to be duly complied with.

Inspecting vessels with return Emigrants.

He shall also inspect on arrival all vessels bringing return Emigrants to the port at which he is Protector, and enquire into the treatment received by such Emigrants both during the period of their service in the place to which they emigrated and also during the voyage, and shall make a report thereon to the Local Government,

and he shall aid and advise such return Emigrants so far as he reasonably can when called upon by them to do so.

Appointment of Medical Inspector.

9. At each of the three ports aforesaid, the Local Government may appoint a competent person to be Medical Inspector of Emigrants; and may, with the sanction of the Governor General in Council, assign to the Medical Inspector so appointed such salary as is deemed proper.

Depôts to be established in Calcutta, Madras, and Bombay.

10. In each of the Towns of Calcutta, Madras, and Bombay, or in the suburbs of those Towns, the Emigration Agent of every place to which emigration is lawful under this Act, shall establish a suitable depôt for the persons engaged as labourers for such place.

Licensing of depôts

11. Every depôt shall be licensed by the Protector of Emigrants, after being inspected and approved of by him and by the Medical Inspector of Emigrants.

No license shall be in force for a longer period than a year, and any license may be cancelled by the Protector of Emigrants if he considers that the depôt for which it was granted is unhealthy or in any respect has become unsuitable for the purpose for which the depôt was established.

For every license granted under this section there shall be paid to the Protector a fee of fifteen rupees.

Inspection by Protector and Medical Inspector.

12. Every Protector of Emigrants and every Medical Inspector of Emigrants shall from time to time, and at least once in every week, inspect the Emigrants in the various depôts for the reception of Emigrants about to embark from the port at which they are Protector and Medical Inspector respectively, and examine into the state of the depôts, and the manner in which the Emigrants are therein lodged, fed, clothed and otherwise provided for and attended to.

Report to be made by Medical Inspector.

13. The Medical Inspector shall report to the Protector of Emigrants any circumstance which may come to his knowledge, showing that the depôt is not suitable for its purpose, or that the Emigrants are treated with any neglect or oppression.

Protectors and Medical Inspectors to be public servants.

14. Every Protector of Emigrants and every Medical Inspector of Emigrants shall be a public servant within the meaning of the Indian Penal Code.

And to have facilities for inspections, &c.

15. Every Emigration Agent, and all persons in charge of or employed in any depôt, or in any vessel licensed to carry Emigrants as hereinafter provided, shall give the Protector and the Medical Inspector every facility for making such inspections, examinations and surveys as may be necessary or proper under this Act, and shall afford them all such information as may be reasonably required by them.

IV.—RECRUITERS OF EMIGRANTS.

Protector of Emigrants to license Recruiters.

16. The Protector of Emigrants at each of the three ports aforesaid, and the British Consular Agent at each of the French ports in India, shall license so many fit persons as to him seems necessary, to be Recruiters of labourers,

and no person shall act or be employed as a Recruiter of labourers except under a license from a Protector of Emigrants or British Consular Agent.

Recruiter's license.

17. Every Recruiter shall be licensed to obtain labourers for some particular place to which emigration is lawful under this Act, and no license to obtain labourers for any place shall be granted except on the application of the Emigration Agent of such place.

Duration and cancelment of license.

18 No license shall be in force for a longer period than one year; and in case of misconduct on the part of any Recruiter, the Protector of Emigrants may cancel his license before the expiration of the period for which it was granted.

Form of license, and fee therefor.

19. Every license shall be in the form set forth in the second schedule hereto annexed.

For every license there shall be paid to the Protector a fee of fifteen rupees.

Recruiter to wear badge.

20. Every person holding a license as a Recruiter of labourers shall wear a badge bearing the following inscription in English and in the vernacular language of the Town, District or Districts in which he is licensed to engage labourers :—"Recruiter of Emigrants for the Mauritius" *(or other place as the case may be).*

Countersignature of Recruiter's license.

21. No Recruiter shall engage or attempt to engage labourers in any District or in the Towns of Calcutta, Madras or Bombay, without having first exhibited his license to the Magistrate of such District, or a Magistrate of such Town, and obtained the countersignature of such Magistrate thereupon.

Such countersignature shall be given, provided that the license is in force at the time.

V.—CONTRACTS WITH EMIGRANTS.

Contracts for labour out of India unlawful, except under this Act.

22. Except under and in conformity with the provisions of this Act, it shall not be lawful to make any contract with any Native of India for labour to be performed in any place beyond British India, or to enable any Native of India to emigrate, or to assist any Native of India in emigrating :

provided that nothing in this Act shall apply—

to any contract with any Native of India for labour to be performed in any Foreign Settlement on the mainland of India or in any Native State in India ;

to emigration to any such Settlement or State ;

to any contract for labour to be performed in, or to emigration to, the Island of Ceylon ; or

to any contract with or the emigration of any Native seaman or other person who of his own free will contracts to navigate or serve on board of any vessel or who embarks on board such vessel in pursuance of such contract, or any person who contracts to serve as a menial servant only, and who embarks as such menial servant.

Places for emigration to which contracts may be made with Natives.

23. Contracts may be made with Natives of India to emigrate—

to any of the British Colonies of Mauritius, Jamaica, British Guiana, Trinidad, St. Lucia, Grenada, St. Vincent, Natal, St. Kitts and Seychelles ;

to any of the French Colonies of Réunion, Martinique, Guadeloupe and its dependencies, and Guiana,

and to the Danish Colony of St. Croix ;

and it shall be lawful to enable or assist any Native of India to emigrate to any such Colony.

Power to legalize emigration to other places.

24. The Governor General in Council may, from time to time, by notification published in the *Gazette of India*, declare that the emigration of Natives of India shall be lawful to any place other than the places mentioned in section twenty-three :

Proviso.

provided that every such notification contain also a declaration, that the Governor General in Council has been duly certified that the Government of the place to which the notification refers has made such laws and other provisions as the Governor General in Council thinks sufficient for the protection of Natives of India emigrating to such place.

Contracts may be made for emigration to such other places.

25. From the date of any such notification contracts may be made with any Native of India for labour to be performed in any place to which emigration is authorzed in the notification, and it shall be lawful to enable or assist any Native of India to emigrate to such place ;

but all contracts and emigration under such notification shall be made and conducted subject to the provisions of this Act.

26. Emigration shall not be lawful except from the port of Calcutta, the port of Madras or the port of Bombay.

From what ports emigration lawful.

VI.—REGISTRATION OF EMIGRANTS.

27. Every Native of India, who in any place other than the Towns of Calcutta, Madras or Bombay, enters into any engagement with a Recruiter to emigrate, shall, before leaving the District within which the engagement was entered into, appear with the Recruiter before a Magistrate, and no Recruiter shall remove such Emigrant from the said District until he has so appeared.

Natives engaging to emigrate to appear before Magistrate.

Upon so appearing, the Magistrate shall examine the intending Emigrant with reference to his engagement; and if it appears that he understands the nature of the engagement he has entered into and that he is willing to fulfil the same, the Magistrate shall register in a book to be kept for the purpose, in such form as the Local Government prescribes,

Examination and registration.

(*a*) the name, name of the father, and the age, of such Emigrant,

(*b*) the name of the village or place of which such Emigrant is a resident,

(*c*) the Emigration depôt to which it is intended he shall proceed, and

(*d*) the rate of wages and period of service, if any, agreed upon between the Emigrant and the Recruiter.

If the Magistrate thinks that the intending Emigrant does not understand the nature of the engagement, or has been induced to enter into the engagement by fraud or misrepresentation, he shall refuse to register his name.

A copy of every registration under this section written on substantial paper which shall not require a stamp, shall be furnished by the Magistrate to the Emigrant registered.

28. Authentic copies of every such registration shall be forthwith forwarded by the Magistrate to the Emigration Agent at the depôt to which the person named therein has been engaged to proceed, and to the Protector of Emigrants at the intended port of embarkation.

Copy of registration to be sent to Emigration Agent and Protector.

29. Every Native of India, who in the towns of Calcutta, Madras or Bombay, enters into any engagement with a Recruiter to emigrate, shall, within forty-eight hours of making such engagement, appear with the Recruiter before the Protector of Emigrants in such town; and no Recruiter shall remove such Emigrant from the said town, or to any Emigration depôt, until he has so appeared.

Registration of Emigrants recruited in presidency towns.

Upon his so appearing, the Protector of Emigrants shall examine the intending Emigrant with reference to his engagement; and if it appears that he understands the nature of the engagement he has entered into, and that he is willing to fulfil the same, the Protector of Emigrants shall register in a book to be kept for the purpose, in such form as the Local Government prescribes,

(*a*) the name, the name of the father, and the age of such Emigrant,

(*b*) the name of the village or place of which such Emigrant is a resident,

(*c*) the Emigration depôt to which it is intended he shall proceed, and

(*d*) the rate of wages and period of service, if any, agreed upon between the Emigrant and the Recruiter.

If the Protector of Emigrants thinks that the intending Emigrant does not understand the nature of the engagement, or has been induced to enter into the engagement by fraud or misrepresentation, he shall refuse to register his name.

A copy of every registration under this section, written on substantial paper which shall not require a stamp, shall be furnished by the Protector to the Emigrant registered.

30. An authentic copy of every such registration shall be forthwith forwarded by the Protector to the Emigration Agent of the place for which the person named therein has been engaged.

Copy of registration by Protector to be forwarded to Agent.

31. For the registration of every Emigrant under section twenty-seven or twenty-nine, the Recruiter shall pay to the Magistrate or the Protector of Emigrants, as the case may be, a fee of one rupee and eight annas.

Fee for registration by Protector.

On proof of the desertion of any Emigrant before embarkation, the fee paid in respect of such Emigrant may be refunded by the Magistrate or the Protector to the Recruiter by whom it was paid, under such rules as are from time to time made in that behalf by the Governor General in Council.

VII.—CONVEYANCE OF EMIGRANTS TO DEPÔTS.

32. (1.) Every Emigrant recruited under the provisions of this Act shall be conveyed by land or river with all convenient despatch to the depôt, at the port of embarkation, established by the Emigration Agent of the place to which such Emigrant has contracted to emigrate.

Conveyance of Emigrant to depôt.

(2.) The registered Emigrants engaged by any Recruiter shall, while proceeding to a depôt, be accompanied throughout the journey either by the Recruiter himself or by a competent person appointed by him with the approval of the Magistrate by whom the Emigrants have been registered. The Magistrate shall give to the person so appointed a certificate under his signature, stating that he has been appointed for the journey to the depôt.

Emigrants to be accompanied by Recruiter.

(3.) Every Recruiter by or through whom Emigrants may be forwarded to a depôt shall, throughout their journey, provide them with suitable lodging and food.

Recruiter to provide suitable food and lodging.

VIII.—ARRIVAL AT DEPÔTS AND PROCEDURE THEREON.

33. The arrival of each Emigrant at a depôt shall immediately be reported by the person in charge of the depôt to the Emigration Agent, and by such Agent to the Protector of Emigrants.

Arrival at depôt to be reported.

34. The copy of the registration of every Emigrant, received by the Emigration Agent from the Magistrate or from the Protector of Emigrants, shall as soon as conveniently may be after the arrival of the Emigrant be shewn to the Medical Inspector of Emigrants; and the Emigrant shall be examined by the Medical Inspector to ascertain if he is in a fit state of health to emigrate to the place to which he has contracted to proceed.

Copy of registration to be shown to Medical Inspector.

Emigrants to be inspected by him.

The Medical Inspector, if satisfied of his fitness, shall give a certificate thereof to the Emigration Agent: if satisfied of his unfitness, he shall give a certificate thereof to the Protector of Emigrants.

35. If the Medical Inspector certifies that any Emigrant is not in a fit state of health to emigrate to the place to which he has contracted to proceed,

When emigrant to be sent back to place of registration.

or if any irregularity has occurred in the recruitment of any Emigrant,

the Protector of Emigrants may order the Emigration Agent in whose depôt such Emigrant may be, forthwith to pay to him, the Protector of Emigrants, such reasonable sum as is necessary to enable the labourer to return to the place where he was registered, and the Protector may take any steps he thinks necessary for the conveyance of the labourer to such place.

36. On failure of the Emigration Agent for twenty-four hours to comply with an order of the Protector for the payment of any such sum, the Protector may pay the same to or on behalf of the Emigrant.

Failure of Emigration Agent to pay sum required to enable Emigrant to return.

Every sum so disbursed shall be recoverable by the Protector, with six per cent. interest from the date of disbursement, from the Emigration Agent on whose default it is paid, as money paid to the use of such Emigration Agent.

No further proof shall be required by any Court in any such case than that the Protector gave the Emigration Agent an order to pay such money, and that the Emigration Agent for a space of twenty-four hours made default in complying therewith.

Provided that every Emigrant who, from his state of health, is, in the opinion of the Medical Inspector, unfit to undertake the journey back to the place where he was registered, shall, in addition to his being conveyed back at the expense of the Emigration Agent, be entitled to continue in the depôt and to be fed, clothed, lodged and attended to there, by and at the expense of the Emigration Agent, until such time as the Protector otherwise orders.

37. The Emigration Agent, in the presence of the Protector of Emigrants and within forty-eight hours after the arrival of each Emigrant at the depôt, shall ascertain by personal communication with such Emigrant whether or not he has been properly fed and otherwise properly treated on his journey to the depôt.

Duty of Emigration Agent.

The Emigration Agent shall also, in the presence of the Protector and within such time as aforesaid, examine the copy of the registration furnished to the Emigrant under section twenty-seven or section twenty-nine. If for any reason further enquiry be necessary, such enquiry shall be made forthwith.

Unless the Emigration Agent, with the consent of the Protector, refuses to recognize or to be bound by the contract entered into by the Recruiter with the Emigrant, as shown by the copy of the registration produced by the Emigrant, such copy, if it be a copy furnished under section twenty-seven, shall be countersigned by both the Emigration Agent and the Protector, and if it be a copy furnished under section twenty-nine shall be countersigned by the Emigration Agent alone. The copy so countersigned, under whichever section it may have been furnished, shall be delivered back to the Emigrant.

If the Emigration Agent, without the consent of the Protector, refuses to be bound by the contract entered into by the Recruiter with the Emigrant, the Protector may thereupon order the Emigration Agent forthwith to pay to him, the Protector of Emigrants, such reasonable sum as is necessary to enable the Emigrant to return to the place where he was registered. On failure of the Emigration Agent to pay such sum within twenty-four hours of his being ordered so to do, the Protector may pay the same to or on behalf of the Emigrant. All the provisions of section thirty-six as to sums paid by the Protector shall apply, so far as the circumstances of the case permit, to sums paid by him under this section.

Refusal of Agent, without consent of Protector, to be bound by contract made by Recruiter.

The Protector shall also, in every case in which it seems to him proper to do so, institute a suit on behalf of the Emigrant against the Emigration Agent, for the recovery of damages for the breach of contract committed by the Emigration Agent.

Suits against Emigration Agent.

In every such suit, the contract entered into by the Recruiter shall be deemed to have been entered into by and to be binding on the Emigration Agent.

38. After the examination mentioned in section thirty-seven, and if the Medical Inspector has given a certificate of the fitness of the Emigrant to emigrate, the Emigration Agent shall deliver to the Emigrant a pass, countersigned by the Protector of Emigrants as hereinafter provided, stating the name and the age of the Emigrant and the name of his father, and certifying that he is in a fit state of health to emigrate to the place to which he has contracted to go.

After examination and Medical Inspector's certificate, Emigration Agent to grant a pass.

39. The Protector of Emigrants shall attend personally at the examination and passing of Emigrants by the Emigration Agent under sections thirty-seven and thirty-eight, and shall see that the Emigration Agent makes all such enquiries of the Emigrants as it may be his duty to make.

Protector of Emigrants to attend personally at examination and passing.

If such Protector is satisfied with such enquiries, but not otherwise, he shall countersign the pass delivered by the Emigration Agent.

And to countersign pass.

IX.—EMIGRANT VESSELS.

Emigrant not to be received on board an unlicensed ship.

40. (1.) It shall not be lawful to receive any Emigrant on board any vessel unless a license to carry Emigrants in such vessel has been obtained from the Local Government. The granting or withholding any such license shall be in the discretion of the Local Government.

Application for license.

(2.) The Master or owner of any vessel who desires to obtain a license to carry Emigrants in such vessel, shall apply in writing through the Protector of Emigrants to the Local Government for such license.

Contents of license.

(3.) Every such application shall state the number of men, women, and children proposed to be carried, and the tonnage and other particulars respecting the vessel.

Survey of vessel.

(4.) The Protector of Emigrants shall cause the vessel to be carefully surveyed by a competent person, with a view to ascertain her sea-worthiness and the extent and nature of her accommodation for Emigrants, and to ascertain that she is properly ventilated and is supplied with all the tackle requisite for her voyage.

Report after survey, and certificate to Master.

(5.) The Protector of Emigrants shall make a full report on the survey to the Local Government; and if he is of opinion that the vessel is in all respects suitable for the carrying of Emigrants under this Act, but not otherwise, he shall give a certificate to that effect to the Master of the vessel.

Bond to be executed by Master.

(6.) In consideration of his obtaining a license to carry Emigrants, the Master of every vessel intended to carry Emigrants shall, upon the requisition of the Protector of Emigrants and before any Emigrant embarks on board of such vessel, execute in duplicate a bond, in such form as the Local Government prescribes, binding himself and his owners in a penal sum of ten thousand rupees to conform to the several conditions in this Act provided. The Protector of Emigrants shall require the Master to execute such bond as aforesaid in duplicate, and shall forward one copy of it to the Government of the place to which the Emigrants are to be carried (or in the case of a French colony to the British Consular Agent at such colony) and the other copy of it to the Local Government.

Space and accommodation required on board Emigrant ships.

41. (1.) No certificate under section forty shall be granted, unless there be provided for the Emigrants, either between decks or in cabins on the upper deck firmly secured and entirely covered in, a space devoted to their exclusive use. Such cabins and space between decks shall in every part have a height of not less than five feet and a half.

(2.) No compartment shall take more than one adult Emigrant for every twelve superficial feet on deck, and for every cubic space of seventy-two feet, or more than one child who has completed two and has not completed ten years of age for every eight superficial feet on deck.

(3.) A distinct and separate place shall be fitted up for a hospital in every Emigrant vessel.

(4.) Women and children shall occupy a compartment of the vessel distinct and separate from the compartments of the single men.

(5.) An Emigrant above the age of ten years shall, for the purposes of this Act, count as an adult, and two children from one to ten years of age shall count as one adult.

Provisions, fuel and water.

42. (1.) There shall be actually laden and on board of every vessel carrying Emigrants, at the time of the departure of such vessel from the port at which they embark,

(a.) good and wholesome provisions for the use and consumption of the said Emigrants (over and above the victualling of the Captain, officers and crew, and of the cabin and other passengers, if any) in such quantity and of such description and quality as may be prescribed by any rule framed by the Governor General in Council under section fifty-six,

(b.) fuel for cooking such provisions, and

(c.) a supply of water, to the amount of seven gallons for every week of the probable length of the voyage for every Emigrant on board such vessel. Such water shall be carried in tanks to be approved by the Protector of Emigrants.

Surgeon, medicines, and stores.

(2.) Every such vessel shall, at the time of departure aforesaid, have actually on board and shall carry with her a properly qualified European or Native Surgeon, and such medicines and other stores in such quantity and of such quality as may be prescribed by rules made under section fifty-six.

Supply of water for vessel destined to call at intermediate port.

(3.) When any vessel is destined to call at a port or place in the course of her voyage for the purpose of filling up her tanks or casks, a supply of water at the rate hereinbefore mentioned, for every week of the probable length of the voyage to such port or place shall be deemed to be a compliance with this section.

The probable length of the voyage to such port or place shall be determined from time to time by the Protector of Emigrants, subject to the approval of the Local Government.

Supply in vessel fitted with distilling apparatus.

(4.) When any such vessel is fitted with Normandy's apparatus, or other apparatus approved by the Protector of Emigrants, for distilling sea-water, and with proper and sufficient means for working the same, a reduction shall be allowed of one-third in the quantity of water required under this section.

Protector and Inspector of Emigrants to ensure compliance with above provisions.

(5.) The Protector of Emigrants and the Medical Inspector of Emigrants shall see personally that all the provisions of this section are complied with.

Supply of extra clothing.

43. Before any vessel carrying Emigrants clears out for any place westward of the Cape of Good Hope, between the first day of March and the fifteenth day of September, the Protector of Emigrants shall personally see that every Emigrant is supplied with at least one extra double blanket, and that the same is placed with his other clothing or luggage.

Every Emigrant shall be allowed to make use of such double blanket so long as the vessel is outside of the tropics.

Certificates from Protector of Emigrants and from Emigration Agent.

44. Before any vessel licensed to carry Emigrants shall be cleared out from the port of Calcutta, Madras or Bombay, the Master of such vessel shall obtain from the Protector of Emigrants at the port of clearance, and from the Emigration Agent for the place to which the Emigrants are intended to proceed, certificates, under the hands of such Protector and Emigration Agent respectively, to the effect following, that is to say:—that such Protector and Emigration Agent have, in respect of the Emigrants proceeding in such vessel, done all that is hereinbefore required to be done on the part of such Protector and Emigration Agent respectively; and that all the directions herein contained for ensuring the health, comfort and safety of the Emigrants have been duly complied with, as well as all such rules as the Governor General in Council from time to time frames under section fifty-six.

X.—EMBARKATION.

Emigrants refusing to embark.

45. If any Emigrant without sufficient cause refuses or neglects to embark when called upon by the Emigration Agent so to do, it shall not be lawful to compel such Emigrant to embark or to put him on board-ship against his will, or to detain him against his will at the depôt or elsewhere: but nothing in this section shall diminish or affect the civil or criminal liabilities, which such Emigrant incurs by reason or in respect of his refusal or neglect aforesaid.

Proviso.

Every case in which an Emigrant is charged before a Magistrate of Police in a Presidency Town with refusing or neglecting to embark without sufficient cause, shall be heard and determined by such Magistrate in a summary manner, and every such labourer shall, on conviction, be punished in the manner provided in section four hundred and ninety-two of the Indian Penal Code for the punishment of offences under that section.

Time of sailing for places East of Cape of Good Hope.

46. Emigrants may leave India for any place East of the Cape of Good Hope to which emigration is lawful under this Act, at all times of the year.

For other places.

For any such place West of the Cape of Good Hope, Emigrants may leave only between the thirty-first day of July and the first day of March, unless they embark in vessels using steam-power, in which case they may leave at any time of the year.

Provided that, in cases of emergency, the Local Government may permit Emigrants for any place West of the Cape of Good Hope to leave between the thirty-first day of July and the first day of April.

Emigrant unfit to undertake voyage.

47. The Protector of Emigrants shall, from the report of the Medical Inspector and by personal communication with every Emigrant before embarkation, ascertain that the Emigrant is in good health and not incapacitated from labour by old age, bodily infirmity, or disease.

If the Protector of Emigrants is of opinion that any Emigrant is in a state of health which makes him unfit to undertake the voyage on which he is about to embark, the Protector shall refuse to permit his embarkation, and the husband, wife, father, mother, or child of such emigrant may, notwithstanding anything herein contained, refuse to embark.

The Protector of Emigrants shall also, before the embarkation of any Emigrant, ascertain that he has in his possession the copy of the registration provided under section twenty-seven or section twenty-nine.

If it appear to the satisfaction of the Protector of Emigrants that any Emigrant has lost such copy, the Protector may furnish such Emigrant with another copy of such registration, to be made from the copy received by the Protector from the Magistrate under section twenty-seven or from the Register kept by himself under section twenty-nine, and shall thereupon allow such Emigrant to embark.

Provisions of Act to be explained.

48. The Protector of Emigrants shall explain to all Emigrants, prior to their embarkation, the substance of the provisions of this Act so far as they immediately affect such Emigrants.

Procedure on embarkation.

49. (1.) When any Emigrants are about to embark on any vessel, the Emigration Agent for the place to which they are intended to proceed shall furnish the Master of the vessel with five copies of a list, specifying, as accurately as may be, the names, ages and occupations, and the names of the fathers, of the Emigrants about to embark on board such vessel.

Emigrant to give his pass to Master.

(2.) On embarkation, every Emigrant shall deliver to the Master of the vessel the pass granted to him under section thirty-eight; and the Master shall not receive any Emigrant on board unless he delivers up such pass. The Master shall compare the Emigrants who embark and the passes delivered by them with the list furnished by the Emigration Agent, and if the list appear to be correct, and to correspond with the passes delivered and with the Emigrants embarked, the Master shall sign the five copies of the list.

Protector to be personally present.

(3.) The Protector of Emigrants shall be personally present at the embarkation of all Emigrants, and shall see that the Master duly compares the list with the passes and Emigrants, and he shall himself also compare the list with the passes and Emigrants.

Examination by medical officer.

(4.) The Medical Inspector shall also be personally present at the embarkation of all Emigrants and shall examine each Emigrant to ascertain if he is in a fit state of health to emigrate to the place to which he has contracted to proceed; and the provisions of sections thirty-four, thirty-five and thirty-six shall apply, *mutatis mutandis*, to Emigrants examined under this clause.

One copy of list of Emigrants given to Protector, to be signed and returned to Master.

(5.) When the copies of the list have been signed, the Master shall give two copies to the Protector of Emigrants, who shall sign such copies if he believes

them to be correct, and shall return one copy to the Master of the vessel: the other copy shall be filed in the office of the Protector of Emigrants.

Emigrant not having pass not to be allowed to remain on board.

(6.) The Protector of Emigrants shall not permit any Emigrant to remain on board who has not a pass, or is not mentioned in the list aforesaid.

Pass to be returned to Emigrant on arrival at place of destination.

(7.) Every pass delivered up to the Master of a vessel under this section shall be returned by him to the Emigrant by whom the same was delivered up, prior to such Emigrant disembarking on the arrival of the vessel at her place of destination.

Copy of list of Emigrants to be signed by Emigration Agent and returned to Master.

50. The Master of every vessel carrying Emigrants shall, after the embarkation of the Emigrants and before the departure of the vessel, give to the Emigration Agent at the port from which such vessel is cleared out two others of the five copies of the list of Emigrants mentioned in section forty-nine, duly signed by the Master.

And by him to be delivered at place of destination.

The Emigration Agent shall thereupon sign such copies, and shall return to the Master one of the said copies, which shall, on the arrival of the vessel at the place of destination and previous to the disembarkation of any Emigrant, be delivered by the Master to the Protector of Emigrants, or other the proper officer, at such place.

Protector to send list of Emigrants to Government of place to which they sail.

51. The Protector of Emigrants shall, by every vessel which carries Emigrants, send to the Protector of Emigrants or other the proper Government Authority at the place for which the Emigrants embark, a correct and detailed list of all Emigrants embarked in such vessel, compiled from the passes of the Emigrants and from the list signed by the Master as aforesaid.

Vessel sailing from Calcutta to depart within twenty-four hours of embarkation.

52. The Master of every vessel carrying Emigrants from the port of Calcutta shall proceed on his voyage and depart with his vessel from Garden Reach within twenty-four hours after the embarkation of such of the Emigrants as shall have first embarked.

Vessels sailing from Calcutta to be towed to sea.

53. Every vessel sailing from the port of Calcutta with Emigrants shall proceed from Garden Reach to sea under tow of a competent steamer.

Copies of Act and rules to be kept on board.

54. Two copies of this Act and of all rules made by the Governor General in Council under section fifty-six, and two copies of a translation of this Act and of such rules, in such language or languages as the Local Government may direct, shall be delivered to the Master of every vessel carrying Emigrants by the Emigration Agent at the time of clearance, and shall be kept on board of every such vessel during the whole voyage.

One of such copies or translations shall, upon request made at any reasonable time to the Master of the vessel, be produced to any Emigrant or passenger for his perusal.

Taking Emigrants for Seychelles to quarantine-station of Mauritius.

55. In case of sickness breaking out on board of any vessel conveying Emigrants to Seychelles, such Emigrants may be taken to the quarantine-station of Mauritius.

In such case the Emigrants may, at their option, contract for service at Mauritius, or may proceed to Seychelles.

If they elect to contract for service in Mauritius, such Emigrants shall then be regarded and treated, in all respects, as if they had emigrated to Mauritius under the provisions of this Act.

XI.—SUPPLEMENTARY POWERS.

Power of the Governor General in Council to make rules.

56. The Governor General in Council may, from time to time make rules consistent with this Act,—

(1.) To regulate the proportion of women to be taken with Emigrants, the proportion of children to be taken with adults, and the age below or above which children shall not be taken;

(2.) To prescribe the description, quantity and quality of provisions to be taken by vessels carrying Emigrants, the daily allowance of food and water to be issued to each Emigrant during the voyage, and the nature and amount of clothing which shall be supplied to the Emigrants;

(3.) To provide for the medical care of Emigrants during their residence at the depôts and on their voyages;

(4.) To prescribe the nature, quality and quantity of medical drugs and other stores to be carried on board such vessels;

(5.) To provide for the ventilation and cleanliness of such vessels during their voyages, and for their being furnished with a sufficient number of suitable boats for use in case of shipwreck or fire;

(6.) To provide for a journal being kept, by the Surgeon of every such vessel, of the health of the Emigrants, and of his treatment of the sick, together with full explanations of the causes of every death;

(7.) And generally to provide for the security, well-being, and protection of Emigrants.

All such rules shall be published in the *Gazette of India* and shall have effect as if they were contained in this Act.

Provided that, in cases of emergency, the Local Government may permit any vessel carrying Emigrants to leave port although the proportion of women or children embarked on board such vessel is not in accordance with the said rules.

Power to prohibit emigration to any place to which emigration is allowed.

57. Whenever the Governor General in Council has reason to believe that in any place to which emigration is lawful under this Act, proper measures have not been taken for the protection of Emigrants immediately upon their arrival in such place or during their residence therein, or for their safe return to India, or to provide a return-passage to India for any such Emigrants at or about the time at which they are entitled to such return-passage, the Governor General in Council may, by notification

published in the *Gazette of India*, declare that emigration to such place shall cease and be prohibited from a certain day to be specified in the notification.

Emigration to place mentioned to be suspended.

58. After any notification has been published under section fifty-seven, emigration to such place as is specified in such notification shall be suspended from the day specified in the notification: but such suspension shall not affect any act done, offence committed, or proceedings commenced before such suspension.

During suspension, laws against emigration to be in force as to place specified.

59. During the time of such suspension any provisions of this Act prohibiting emigration, or the aiding or abetting of emigration, or the making of any contract for labour to be performed by any Native of India out of the British territories in India, shall take effect so far as relates to the place specified in the notification, in the same manner and to the same extent as if emigration to such place had never been declared to be lawful.

Revocation of suspension.

60. Whenever the Governor General in Council is satisfied that, in the place specified in any notification under section fifty-seven, proper measures have been taken and will be adopted for the protection of Emigrants immediately upon their arrival thereat and during their residence therein, and for their safe return to India, and for providing return-passages to India for such Emigrants at or about the time at which they are entitled to such return-passages, the Governor General in Council may notify in the *Gazette of India* that emigration to such place shall again be allowed from a day to be specified in such notification.

Thereupon all the provisions of this Act authorizing emigration to such place shall, from the day so specified, be revived and have the same effect as if such emigration had not been suspended, except as to acts done, offences committed, and proceedings commenced during the time of such suspension.

Power to prohibit emigration.

61. Whenever the Governor General in Council or the Local Government has reason to believe that, in any place to which emigration is lawful, the plague or other infectious disease dangerous to human life has broken out,

, or that proper measures have not been taken for the protection of Emigrants immediately upon their arrival in such place or during their residence therein,

or for their safe return to India,

or to provide a return-passage to India for any such Emigrants at or about the time at which they are entitled to such return-passage,

the Governor General in Council or the Local Government may, by notification published in the *Gazette of India* or the local Gazette (as the case may be), declare that emigration from British India or from the territories subject to the Local Government (as the case may be) to such place shall cease and be prohibited from a certain day to be specified in the notification.

Any notification issued by the Governor General in Council under this section may be cancelled by notification in the *Gazette of India*.

Any notification issued by the Local Government under this section may be cancelled by order of the Governor General in Council, or by the Local Government.

Power to increase fees.

62. The Governor General in Council may from time to time, by notification in the *Gazette of India*, increase any fee payable under sections eleven, nineteen and thirty-one and may also in like manner reduce to its present amount any fee so increased:

Provided that no fee shall be increased under this section by more than double such amount.

XII.—SPECIAL PROVISIONS AS TO FRENCH COLONIES.

Nomination of Agents for Calcutta, Madras and Bombay.

63. The French Government may nominate a person to be Emigration Agent under this Act for each of the Ports of Calcutta, Madras and Bombay. Provided that such person, before entering on the duties of his office under this Act, has been approved by Her Majesty.

Proviso.

Powers of Agents.

64. The Emigration Agents so nominated and approved as aforesaid shall be authorized, under the conditions prescribed in this Act, to recruit and engage Native labourers for all or any of the French Colonies aforesaid.

Operations of recruitment.

65. The said Emigration Agents shall act in conformity with the regulations now or hereafter existing for the recruitment of Native labourers for British Colonies, and shall, with regard to the operations of recruitment which are entrusted to them, enjoy for themselves and the persons whom they may employ in the management of the said operations, all the facilities and the advantages afforded to the Emigration Agents for British Colonies.

Protector of Emigrants.

66. The Protector of Emigrants at each of the three British Ports aforesaid, shall act for the British Government as Protector of labourers emigrating under the provisions of this Part of this Act.

In French Ports in India the duty imposed on the British Consular Agents by Article V of the Convention printed in the third schedule hereto annexed shall be performed under such instructions as may be given by the Governor General in Council in this behalf.

Contracts of service, with certain exceptions, to be made in India. Effect of contract.

67. All contracts of service made with labourers emigrating to French Colonies under this Act, except the contracts mentioned in clause four of Article IX and clause two of Article X of the said Convention, shall be made in India, and shall bind the Emigrant either to serve a person designated by name, or to serve a person to whom he is allotted by the proper authority on his arrival in the Colony to which he emigrates.

Matters to be provided for in contract.

68. The contracts of service shall be in accordance with the terms of the said Convention, and shall make provision for—

(1.) The duration of the engagement at the expiration of which the Emigrant shall receive a return-passage to India at the expense of the French Government, and the terms on which he may abandon or renounce his right to a free return-passage.

(2.) The number of days and hours of work.

(3.) The wages and rations as well as the rate of payment for extra work, and all the advantages promised to the Emigrant.

(4.) Gratuitous medical treatment for the Emigrant, except in cases where, in the opinion of the proper Government officer, his illness has arisen from his own misconduct.

(5.) In every contract of engagement there shall be inserted an exact copy of Articles IX, X, XX and XXI of the said Convention.

Power to extend Act to French Colonies not expressly named.

69. The Governor General in Council may, by order to be published in the *Gazette of India*, extend this Act to any other French Colony not expressly named herein, at which a British Consular Agent is established and to which the application of the said Convention shall be extended, and in such order may declare the probable length of the voyage to such Colony.

Such declaration shall have the same effect as if it formed part of this section.

Emigrant vessel to carry European Surgeon and Interpreter.

70. Every Emigrant vessel sailing to a French Colony shall carry an European Surgeon and an Interpreter.

XIII.—PENALTIES.

For making unlawful contract of labour.

71. Whoever, except under and in conformity with the provisions of this Act, makes any contract with any Native of India for labour to be performed in any place beyond British India to which emigration is not authorized under this Act, shall be deemed to have committed the offence specified in section three hundred and sixty-three of the Indian Penal Code;

And whoever knowingly enables or assists any Native of India to emigrate to any such place, or aids in or abets the emigration of any Native of India to any such place, shall be deemed to have abetted the commission of that offence.

For recruiting without being licensed.

72. Whoever, not being a Recruiter duly licensed under this Act, acts or is employed as a Recruiter of labourers, or contrary to the provisions of this Act, enters into any contract with a Native of India for labour to be performed by such Native in any place beyond British India, shall be liable to a fine not exceeding five hundred rupees.

For Recruiter failing to take engaged labourers before Magistrate or Protector.

73. Whoever, being a duly licensed Recruiter, removes any Emigrant whom he may engage in any district or place other than the towns of Calcutta, Madras or Bombay, from such district or place, without such Emigrant having appeared along with the Recruiter before a Magistrate in order that the Emigrant might be examined and registered;

and whoever removes any Emigrant whom he may engage in any one of the towns of Calcutta, Madras or Bombay, from such town, or to an emigration depôt, without such Emigrant having appeared with the Recruiter before the Protector of Emigrants in order that the Emigrant might be examined and registered;

For fraudulently inducing labourer to contract.

and whoever by means of intoxication, violence, fraud, or false pretences induces any Native of India to enter into a contract for labour to be performed by him in any place to which emigration is lawful under this Act, or to proceed to any such place without having entered into any contract;

For not supplying proper food.

and whoever fails to supply any Emigrant whom he has engaged, and who is registered, with suitable food, or otherwise ill-treats such Emigrant on his journey to the depôt;

For not taking labourer to depôt.

and whoever forwards, sends or conveys any such Emigrant otherwise than is provided in section thirty-two, or to any house or place in or near the Towns of Calcutta, Madras or Bombay, respectively, other than the depôt for the Emigrants for the place at which such Emigrant has contracted to labour,

shall be liable to a fine not exceeding five hundred rupees.

For forwarding labourers, or allowing them to go, without being duly registered.

74. Whoever, being a duly licensed Recruiter, forwards or sends any Emigrant from the district or town in which he has entered into an engagement, to any emigration depôt, without such Emigrant having been duly registered in accordance with the provisions of sections twenty-seven and twenty-nine;

and whoever, being a duly licensed Recruiter, induces or knowingly permits any such Emigrant to leave such district or town, or to proceed to any emigration depôt, for the purpose of emigrating to any place, without the Emigrant being duly registered as aforesaid,

shall be liable to a fine not exceeding five hundred rupees.

For false representation of Government authority.

75. Whoever, without lawful authority, issues any written order to the Police to assist himself or any other person to procure labourers to proceed to any place beyond British India, or falsely represents that such labourers are required by the Government or are to be engaged on behalf of Government, shall be liable to a fine not exceeding five hundred rupees.

For receiving Emigrants in an unlicensed vessel.

76. The Master of any vessel which has not been licensed as provided in section forty, knowingly receiving any Emigrant on board in order to convey such Emigrant to any place contrary to the provisions of this Act, shall be liable to imprisonment for a period not exceeding one year, and also to a fine not exceeding one thousand rupees for every such Emigrant received on board, and the vessel shall be liable to be forfeited.

For clearing ship without complying with rules.

77. If the Master of any vessel at the port of Calcutta, the port of Madras, or the port of Bombay, clears such vessel for any place to which emigration is lawful under this Act, and takes on board any Emigrant without having fully complied with every particular required in sections forty-one and forty-two, he shall be liable to a fine not exceeding two hundred rupees for every Emigrant so taken on board.

For taking on board after clearance Emigrants not entered in list.

78. If the Master of any vessel, after having cleared such vessel for any place to which emigration is lawful under this Act, takes on board any Emigrant without such Emigrant having been duly entered in the lists mentioned in sections forty-nine and fifty, and in the manner in those sections prescribed, he shall be liable to a fine not exceeding two hundred rupees for every Emigrant so taken on board.

For fraudulent acts whereby certificate becomes inapplicable to vessel.

79. If after having obtained a certificate in accordance with the provisions of section forty, the Master of any vessel cleared for any place to which emigration is lawful under this Act, fraudulently does, or suffers to be done, any act or thing whereby such certificate becomes inapplicable to the altered state of the vessel or other matter to which such certificate relates, he shall be liable to a fine not exceeding five thousand rupees,

and he may also be sued on any bond which he may have executed in consideration of any license obtained for the vessel as originally described.

For proceeding to sea without steam.

80. If the Master of a vessel sailing from the port of Calcutta, licensed under section forty and sailing with Emigrants on board, without reasonable excuse causes or allows his vessel to proceed from Garden Reach to sea, or to proceed any part of the distance between Garden Reach and sea, without his vessel being under tow of a competent steamer,

or if such vessel has not left Garden Reach and proceeded on her voyage within the time prescribed in section fifty-two,

the Master of such vessel shall be liable to a fine not exceeding one thousand rupees.

Customs officers may search and detain for purposes of this Act.

81. All the powers vested by law in the officers of Customs in regard to the searching and detention of vessels, or otherwise, for the prevention of smuggling on board thereof, may be exercised by such officers for the prevention of the illegal embarkation of Emigrants on board vessels bound for any place to which emigration is lawful under this Act, and of other offences against this Act.

Prosecutions under this Act where and how instituted.

82. All prosecutions under this Act shall be instituted on information laid at the instance of an Emigration Agent, or of a Protector of Emigrants, or of an officer appointed for the purpose by the Local Government, before a Magistrate of Police, or before a Magistrate, according as they shall be instituted for offences committed within or for offences committed beyond the limits of the towns of Calcutta, Madras and Bombay.

Mode of recovering fines.

All fines imposed under this Act may be recovered, if for offences committed outside the limits of the said towns, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being.

XIV.—MISCELLANEOUS.

Probable length of voyages to places mentioned in section twenty-three.

83. The probable length of the voyages to the places mentioned in section twenty-three, from Calcutta, Madras or Bombay respectively, shall, for the purposes of this Act, and in the case of sailing vessels, be deemed to be as follows:—

FROM CALCUTTA:—

To Mauritius, Seychelles and Réunion ...	Between the months of April and October inclusive, ten weeks; and between the months of November and March inclusive, eight weeks.
To Jamaica, British Guiana, Trinidad, St. Lucia, Grenada, St. Vincent, St. Kitts and St. Croix, Martinique, Guadeloupe and its dependencies ...	Twenty weeks.
To French Guiana .	Twenty-six weeks.
To Natal ...	Twelve weeks.

FROM MADRAS:—

To Mauritius, Seychelles and Réunion ...	Between the months of April and October inclusive, seven weeks; and between the months of November and March inclusive, six weeks.
To Jamaica, British Guiana, Trinidad, St. Lucia, Grenada, St. Vincent, St. Kitts, St. Croix, Martinique, Guadeloupe and its dependencies, and French Guiana ...	Nineteen weeks.
To Natal ...	Ten weeks.

FROM BOMBAY:—

To Mauritius, Seychelles and Réunion ...	Between the months of April and September inclusive, five weeks; and between the months of October and March inclusive, six weeks.
To Jamaica, British Guiana, Trinidad, St. Lucia, Grenada, St. Vincent, St. Kitts, St. Croix, Martinique, Guadeloupe and its dependencies, and French Guiana ...	Nineteen weeks.
To Natal ...	Ten weeks.

In the case of vessels propelled either wholly or in part by steam the Local Government may, by

notification in the Official *Gazette*, fix, for the purposes of this Act, the probable length of the voyages aforesaid.

Notification legalizing emigration to new place to give probable length of voyages thither.

84. Every notification under section twenty-four shall state the probable length of the voyages from Calcutta, Madras and Bombay, respectively, to every place to which emigration is thereby authorized, and thereupon such period shall, for the purposes of this Act, be taken to be the probable length of such voyage.

Exercise of powers of Magistrate of the District under this Act.

85. The Local Government may from time to time authorize any person invested with the powers of a Magistrate, as defined in the Code of Criminal Procedure, to perform the duties and exercise the powers by this Act assigned to and conferred on the Magistrate of the District.

Every person so authorized shall in all respects for the purposes of this Act be deemed to be included in the words "the Magistrate."

Act and rules made under it not to apply to certain vessels.

86. Nothing in this Act or in any rule to be made by the Governor General in Council under section sixty-one shall apply to any vessel in the service of the Lords Commissioners of the Admiralty, or to any of Her Majesty's vessels.

THE FIRST SCHEDULE.

(*See section* 2.)

Number and year.	Title.
XLVI of 1860..	To authorize and regulate the Emigration of Native Labourers to the French Colonies.
VII of 1862 ...	To amend Act XLVI of 1860 (to authorize and regulate the Emigration of Native Labourers to the French Colonies.)
XIII of 1864	To consolidate and amend the laws relating to the Emigration of Native Labourers.
VI of 1869 ...	To amend the law relating to the Emigration of Native Labourers.
VI of 1870 ...	To enable the Governor General in Council to increase the fee payable under section thirty-one of the Emigration Act.

THE SECOND SCHEDULE.

(*See section* 19.)

Office of the Protector of Emigrants at the Port of

A B is hereby licensed under the Indian Emigration Act, 1871, to be a Recruiter for engaging persons to proceed to for the purpose of labouring for hire.

This license will be in force for one year only from this date.

Dated the day of

(*Signed*) *C. D.*,
Protector of Emigrants.

THE THIRD SCHEDULE.

(*See sections* 66, 67 *and* 68.)

Convention between Her Majesty and the Emperor of the French relative to the Emigration of Labourers from India to the French Colonies, with an additional article thereto annexed.

Signed at Paris, July 1861.

[*Ratifications exchanged at Paris, July* 30*th*, 1861.]

His Majesty the Emperor of the French having made known, by a declaration dated this day (1st July 1861) his resolution to put an end to the recruitment upon the coast of Africa of negro labourers by means of redemption; and Her Majesty the Queen of the United Kingdom of Great Britain and Ireland desiring, in consequence, to facilitate the immigration of free labourers into the French Colonies, their said Majesties have resolved to conclude a Convention destined to regulate the recruitment of such labourers in the British territories in India. For this purpose they have named as their Plenipotentiaries:—

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, the Most Honourable Henry Richard Charles Earl Cowley, Her Majesty's Ambassador Extraordinary and Plenipotentiary to the Emperor of the French;

And His Majesty the Emperor of the French, M. Edouard Antoine Thouvenel, Senator, His Minister and Secretary of State for the Department of Foreign Affairs;

Who, after having communicated to each other their respective full powers, found in due form, have agreed upon the following Articles:—

ARTICLE I.

The French Government shall be at liberty to recruit and engage labourers for the French Colonies in the Indian Territories belonging to Great Britain, and embark Emigrants, being subjects of Her Britannic Majesty, either in British or French Ports in India, under the conditions hereinafter stipulated.

ARTICLE II.

The French Government shall entrust the direction of its operations in every centre of recruitment to an Agent chosen by itself.

Those Agents must be approved by the British Government.

Such approval is assimilated, with regard to the right of granting and withdrawal, to the Exequatur given to Consular Agents.

ARTICLE III.

This recruitment shall be effected conformably to the regulations which now exist, or may hereafter be established, for the recruitment of labourers for British Colonies.

ARTICLE IV.

The French Agent shall, with regard to the operations of recruitment which are intrusted to him, enjoy for himself and for the persons whom he may employ, all the facilities and advantages afforded to the Recruiting Agents for British Colonies.

ARTICLE V.

The Government of Her Britannic Majesty shall appoint in those British Ports where Emigrants may be embarked, an Agent who shall be specially charged with the care of their interests.

In French Ports the same duty with regard to Indian subjects of Her Britannic Majesty shall be confided to the British Consular Agent.

Under the term "Consular Agents" are comprised Consuls, Vice-Consuls, and all other Commissioned Consular Officers.

ARTICLE VI.

No Emigrant shall be embarked unless the Agent described in the preceding Article shall have been enabled to satisfy himself, either that the Emigrant is not a British subject or, if a British subject, that his engagement is voluntary, that he has a perfect knowledge of the nature of his contract, of the place of his destination, of the probable length of his voyage, and of the different advantages connected with his engagement.

ARTICLE VII.

The contracts of service, with the exception provided for by section 4 of Article IX, and by section 2 of Article X, shall be made in India, and shall either bind the Emigrant to serve a person designated by name, or to serve a person to whom he shall be allotted by the proper authority on his arrival in the Colony.

ARTICLE VIII.

The contracts shall, moreover, make stipulation for:—

1. The duration of the engagement, at the expiration of which the Emigrant shall receive a return-passage to India

at the expense of the French Government, and the terms on which it will be competent to him to abandon or renounce his right to a free return-passage.

2. The number of days and hours of work.

3. The wages and rations, as well as the rate of payment for extra work, and all the advantages promised to the Emigrant.

4. Gratuitous medical treatment for the Emigrant except in cases where, in the opinion of the proper Government officer, his illness shall have arisen from his own misconduct.

In every contract of engagement there shall be inserted an exact copy of Articles IX, X, XX and XXI of the present Convention.

ARTICLE IX.

1. The duration of the Immigrant's engagement shall not be more than five years. In case, however, he shall be duly proved to have absented himself from work, he shall be bound to serve a number of days equal to the time of his absence.

2. At the expiration of that period, every Indian who shall have attained the age of ten years at the time of his departure from India, shall be entitled to a return-passage at the expense of the French Government.

3. If he can show that his conduct has been regular, and that he has the means of subsistence, he may be allowed to reside in the Colony without any engagement; but from that time he will lose his right to a free return-passage.

4. If he consents to contract a new engagement, he will be entitled to a bounty, and will retain his right to a return-passage at the expiration of this second engagement.

The right of the Immigrant to a return-passage extends to his wife, and to his children who quitted India under the age of ten years, as well as to those born in the Colonies.

ARTICLE X.

The Immigrant shall not be bound to work more than six days in seven nor more than nine hours and a half a day.

The conditions of task-work and every other kind of regulation for work, shall be freely arranged with the labourer. The obligation to provide, on holidays, for the care of animals and the necessities of daily life, shall not be considered as work.

ARTICLE XI.

In British Ports, the arrangements which precede the departure of the Emigrants shall be conformable to those prescribed by the regulations for the British Colonies.

In French Ports, the Emigration Agent or his deputies shall, on the departure of every Emigrant ship, deliver to the British Consular Agent a nominal list of the Emigrants who are subjects of Her Britannic Majesty, with a description of their persons, and shall also communicate to him the contracts of which he may require copies.

In such case, only one copy shall be given of all contracts of which the provisions are identical.

ARTICLE XII.

In the Ports of embarkation, the Emigrants who are subjects of Her Britannic Majesty shall be at liberty, conforming to the regulations of Police relative to such establishments, to leave the depôts, or other place in which they may be lodged, in order to communicate with the British Agents, who, on their part, may at any reasonable hour visit the places in which the Emigrants, subjects of Her Britannic Majesty, are collected or lodged.

ARTICLE XIII.

Emigrants may leave India for the Colonies to the East of the Cape of Good Hope at all times of the year.

For other Colonies they may leave only from the first of August to the fifteenth of March. This arrangement applies only to sailing vessels; vessels using steam-power may leave at any time of the year.

Every Emigrant sailing from India for the Antilles between the first of March and the fifteenth of September, shall receive at least one double blanket over and above the clothing usually allowed to him, and may make use of it so long as the vessel is outside of the Tropics.

ARTICLE XIV.

Every Emigrant vessel must carry an European Surgeon and an Interpreter.

The Captains of Emigrant vessels shall be bound to take charge of any despatch which may be delivered to them by the British Agent at the Port of embarkation for the British Consular Agent at the Port of destination and to deliver it to the Colonial Government immediately after his arrival.

ARTICLE XV.

In every vessel employed for the conveyance of Emigrants subjects of Her Britannic Majesty, the Emigrants shall occupy, either between decks, cabins on the upper deck or in firmly secured and entirely covered in, a space devoted to their exclusive use. Such cabins and space between decks shall in every part have a height of not less than five feet and a half.

No compartment shall take more than one adult Emigrant for every cubic space of seventy-two feet in the Presidency of Bengal and at Chandernagore, and for every cubic space of sixty feet in other French Ports, and in the Presidencies of Bombay and Madras.

An Emigrant above the age of ten years shall count as an adult, and two children from one to ten years of age shall count as one adult.

A place shall be fitted up for a hospital in every Emigrant ship.

Women and children shall occupy compartments of the vessel distinct and separate from those of the men.

ARTICLE XVI.

Each shipment of Emigrants shall include a proportion of women equal to at least one-fourth of the number of men. After the expiration of three years, the numerical proportion of women shall be raised to one-third; after two years more, it shall be raised to one-half; and after a further period of two years, the proportion shall be the same as may be fixed for the British Colonies.

ARTICLE XVII.

The British Agents at the embarkation shall have, at all reasonable times, the right of access to every part of the ship which is appropriated to the use of Emigrants.

ARTICLE XVIII.

The Governors of the French establishments in India shall make such administrative regulations as may be necessary to ensure the complete execution of the preceding stipulations.

ARTICLE XIX.

On the arrival of an Emigrant ship in any French Colony, the Government shall cause to be transmitted to the British Consular Agent any despatches which it may have received for him, together with—

1. A nominal list of all labourers disembarked who are subjects of Her Britannic Majesty.

2. A list of the deaths or births which may have taken place during the voyage.

The Colonial Government shall take the necessary measures to enable the British Consular Agent to communicate with the Emigrants before their distribution in the Colony.

A copy of the "List of distribution" shall be delivered to the Consular Agent.

He shall be informed of all deaths and births which may occur during the period of engagement, as well as of all changes of employer, and of all departures on a return-passage.

Every fresh engagement, or act of renunciation of the right to a free return-passage, shall be communicated to the Consular Agent.

ARTICLE XX.

All Immigrants, being subjects of Her Britannic Majesty, shall, in the same manner as other subjects of the British Crown, and conformably to the ordinary rules of international law, enjoy, in the French Colonies, the right of claiming the assistance of the British Consular Agents; and no obstacle shall be opposed to the labourer's resorting to the Consular Agent and communicating with him; without prejudice, however, to the obligations arising out of his engagement.

ARTICLE XXI.

In the distribution of labourers no husband shall be separated from his wife, nor any father or mother from their children under fifteen years of age. No labourer shall be required to change his employer without his own consent, unless he be transferred to the Government, or to the person who has acquired the property on which he is employed.

Immigrants who may become permanently incapable of work, either by sickness or by any other cause beyond their

own control, shall be sent back at the expense of the French Government, whatever time may still be wanting to entitle them to a free return-passage.

ARTICLE XXII.

All operations of immigration may be carried on in the French Colonies by French or British vessels without distinction.

British vessels which may engage in those operations shall be bound to conform to all the measures of Police, health, and equipment which may apply to French vessels.

ARTICLE XXIII.

The labour-regulations of Martinique shall serve as the basis for all the regulations of the French Colonies into which Indian Emigrants, subjects of Her Britannic Majesty, may be introduced.

The French Government engages not to introduce into those regulations any modification, the result of which would be to place the said Indian subjects in an exceptional position, or to impose upon them conditions of labour more stringent than those prescribed by the said regulations.

ARTICLE XXIV.

The present Convention applies to emigration to the Colonies of Ré-union, Martinique, Guadeloupe and its dependencies, and Guiana.

It may hereafter be applied to immigration to other Colonies in which British Consular Agents shall be established.

ARTICLE XXV.

The provisions of the present Convention relative to the Indian subjects of Her Britannic Majesty shall apply to the Natives of every Indian State which is under the protection or political control of Her said Majesty, or of which the Government shall have acknowledged the supremacy of the British Crown.

ARTICLE XXVI.

The present Convention shall begin to take effect on the first of September 1861, and shall continue in full force for three years and a half. It shall remain in full force, if notice for its termination be not given in the course of the month of September of the third year, and then notice can be given only in the course of the month of September of each succeeding year.

In case of notice being given for its termination, it shall cease eighteen months afterwards.

Nevertheless the Governor General of British India in Council shall, in conformity with the Act of the 19th of September 1856, relative to immigration to British Colonies, have the power to suspend at any time emigration to any one or more of the French Colonies, in the event of his having reason to believe that in any such Colony proper measures have not been taken for the protection of the emigrants immediately upon their arrival or during their residence therein, or for their safe return to India, or to provide a return-passage to India for any such emigrants at or about the time at which they are entitled to such return-passage.

In case, however, the power thus reserved to the Governor General of British India should at any time be exercised, the French Government shall have the right immediately to terminate the whole Convention, if they should think proper to do so.

But in the event of the determination of the present Convention, from whatever cause, the stipulations relative to Indian subjects of Her Britannic Majesty introduced into the French Colonies shall be maintained in force in favour of the said Indian subjects, until they shall either have been sent back to their own country, or have renounced their right to a return-passage to India.

ARTICLE XXVII.

The present Convention shall be ratified, and the ratifications shall be exchanged at Paris in four weeks, or sooner if possible.

In witness whereof the respective Plenipotentiaries have signed the same, and have affixed thereto the seals of their arms.

Done at Paris, the 1st day of July, in the year of our Lord one thousand eight hundred and sixty-one.

(L. S.) COWLEY.

(L. S.) THOUVENEL.

ADDITIONAL ARTICLE.

His Majesty the Emperor of the French having stated that, in consequence of the order which he gave long ago that no more African Emigrants should be introduced into the Island of Réunion, that Colony has, since last year, had to obtain labourers from India and China; and Her Britannic Majesty having, by a Convention signed on the 25th of July 1860, between Her Majesty and His Majesty the Emperor of the French, authorized the Colony of Réunion to recruit six thousand labourers in her Indian possessions, it is agreed that the Convention of this date shall take effect forthwith, with regard to the said Colony of Réunion

The present Additional Article shall have the same force and validity as if it were inserted, word for word, in the Convention signed this day. It shall be ratified, and the ratifications shall be exchanged at the same time as those of the Convention.

In witness whereof the respective Plenipotentiaries have signed the same, and have affixed thereto the seals of their arms.

Done at Paris, the 1st of July 1861.

(L. S.) COWLEY.

(L. S.) THOUVENEL.

WHITLEY STOKES,

Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 24th March 1871, and is hereby promulgated for general information :—

ACT No. VIII OF 1871.

THE INDIAN REGISTRATION ACT, 1871.

ARRANGEMENT OF SECTIONS.

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85. Nothing done by Registering Officer to be invalidated by defect in his appointment or procedure.
86. Registration of documents executed by Government Officers or certain public functionaries.
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89. Recognition, in Oudh and Burma, for three months of powers of attorney not executed according to section 33.
90. Burmese registration rules confirmed.
FIRST SCHEDULE. Enactments repealed.
SECOND SCHEDULE. Form of Petition under section 73.
Form of verification.

AN ACT FOR THE REGISTRATION OF DOCUMENTS.

Preamble.

WHEREAS it is expedient to consolidate and amend the laws relating to the registration of documents; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

Short title.

1. This Act may be called "The Indian Registration Act, 1871:"

Local extent.

It extends to the whole of British India, except such districts or tracts of country as the Local Government may from time to time, with the previous sanction of the Governor General in Council, exclude from its operation.

Commencement.

And it shall come into force on the first day of July 1871.

Repeal of enactments.

2. On and from that day the enactments mentioned or referred to in the first schedule hereto annexed shall be repealed to the extent specified in the third column of the same schedule.

But all appointments, notifications, rules and orders made, and all offices established, under any of the said enactments shall be deemed to have been, respectively, made and established under this Act, except in so far as such rules and orders may be inconsistent herewith.

References made in Acts passed before the first day of July 1871, to any enactment hereby repealed, shall be read as if made to the corresponding section of this Act.

And so far as regards suits instituted before the first day of April 1873, nothing herein contained affects Act No. XIV of 1859, section one, clause ten, as amended by Act No. XX of 1866, section twenty-seven.

And nothing herein contained affects Act No. XX of 1866, so far as relates to the procedure upon any agreement recorded under section fifty-two of that Act at any time before that day, or the procedure provided by that Act for the registration and deposit of authorities to adopt executed before the first day of January 1872.

Interpretation-clause.

3. In this Act, unless there be something repugnant in the subject or context—

"Lease." "Lease" includes a counterpart, a kabúliyát, an undertaking to cultivate or occupy, and an agreement to lease:

"Signature." "Signed." "Signature" and "signed" include and apply to the affixing of a mark:

"Immoveable Property." "Immoveable Property" includes land, buildings, rights to ways, lights, ferries, fisheries or any other benefit to arise out of land, and things attached to the earth or permanently fastened to anything which is attached to the earth, but not standing timber, growing crops, nor grass:

"Moveable Property." "Moveable Property" includes standing timber, growing crops and grass, fruit upon and juice in trees, and property of every other description, except immoveable property:

"Book." "Book" includes a portion of a Book and also any number of sheets connected together with a view of forming a Book or portion of a Book:

"Endorsement." "Endorsed." "Endorsement" and "endorsed" include and apply to an entry in writing by a Registering Officer on a rider or covering slip to any document tendered for registration under this Act:

"Minor." "Minor" means a person who, according to the personal law to which he is subject, has not attained majority:

"Representative." "Representative" includes the guardian of a minor and the Committee or other legal curator of a lunatic or idiot:

"Addition." "Addition" means the place of residence, and the profession, trade, rank and title (if any) of a person described, and, in the case of a Native, his caste (if any) and his father's name, or where he is usually described as the son of his mother, then his mother's name.

"District Court." "District Court" includes the High Court in its ordinary original civil jurisdiction:

"District." "Sub-District." "District" and "Sub-District" respectively mean a District and Sub-District formed under this Act.

PART II.

OF THE REGISTRATION ESTABLISHMENT.

Inspector General.

4. The Local Government shall appoint an officer to be the Inspector General of Registration for the territories subject to such Government,

or may, instead of making such appointment, direct that all or any of the powers and duties hereinafter conferred and imposed upon the Inspector General shall be exercised and performed by such officer or officers and within such local limits as the Local Government from time to time appoints in this behalf.

Branch Inspector General of Sindh.

The Governor of Bombay in Council may also, with the previous consent of the Governor General in Council, appoint an officer to be Branch Inspector General of Sindh, who shall have all the powers of the Inspector General under this Act other than the power to frame rules hereinafter conferred.

Any Inspector General or the Branch Inspector General of Sindh may hold simultaneously any other office under Government.

Districts and Sub-Districts.

5. For the purposes of this Act, the Local Government shall form Districts and Sub-Districts, and shall prescribe and may from time to time alter the limits of such Districts and Sub-Districts.

The Districts and Sub-Districts formed under this section, together with the limits thereof, and every alteration of such limits, shall be notified in the local official Gazette.

Every such alteration shall take effect on such day after the date of the notification as is therein mentioned.

Registrars and Sub-Registrars.

6. The Local Government may appoint such persons, whether public officers or not, as it thinks proper, to be Registrars of the several Districts, and to be Sub-Registrars of the several Sub-Districts, formed as aforesaid, respectively.

Offices of Registrar and Sub-Registrar.

7. The Local Government shall establish in every District an office to be styled the Office of the Registrar and in every Sub-District an office to be styled the Office of the Sub-Registrar,

and may amalgamate with any Office of a Registrar any Office of a Sub-Registrar.

Inspectors of Registration Offices.

8. The Local Government may also appoint officers to be called Inspectors of Registration Offices, and may from time to time prescribe the duties of such officers. Every such Inspector shall be subordinate to the Inspector General.

Military Cantonments may be declared Sub-Districts.

9. Every Military Cantonment where there is a Cantonment Magistrate may (if the Local Government so directs) be, for the purposes of this Act, a Sub-District or a District, and such Magistrate shall be the Sub-Registrar or the Registrar, of such Sub-District or District, as the case may be.

Whenever the Governor General in Council declares any Military Cantonment beyond the limits of British India to be a Sub-District or a District for the purposes of this Act, he shall also declare, in the case of a Sub-District, what authorities shall be Registrar of the District and Inspector General, and in the case of a District, what authority shall be Inspector General, with reference to such Cantonment and the Sub-Registrar or Registrar thereof.

Absence of a Registrar from his District or vacancy in his office.

10. Whenever any Registrar other than the Registrar of a District including a Presidency Town, is absent otherwise than on duty in his District, or when his office is temporarily vacant,

any person whom the Inspector General appoints in this behalf, or, in default of such appointment, the Judge of the District Court within the local limits of whose jurisdiction the Registrar's Office is situate,

shall be the Registrar during such absence or until the Local Government fills up the vacancy.

Whenever the Registrar of a District including a Presidency Town, is absent otherwise than on duty in his District, or when his office is temporarily vacant,

any person whom the Inspector General appoints in this behalf shall be the Registrar during such absence, or until the Local Government fills up the vacancy.

Absence of Registrar on duty in his District.

11. Whenever any Registrar is absent from his office on duty in his District, he may appoint any Sub-Registrar or other person in his District to perform, during such absence, all the duties of a Registrar, except those mentioned in sections sixty-eight and seventy-two.

Absence of Sub-Registrar or vacancy in his office.

12. Whenever any Sub-Registrar is absent, or when his office is temporarily vacant,

any person whom the Registrar of the District appoints in this behalf shall be Sub-Registrar during such absence, or until the Local Government fills up the vacancy.

Appointments under section ten, eleven or twelve to be reported to Local Government.

13. All appointments made under section ten, section eleven, or section twelve shall be reported to the Local Government by the Inspector General. Such report shall be either special or general, as the Local Government directs.

Suspension, removal and dismissal of Registering Officers.

The Local Government may suspend, remove or dismiss any person appointed under the provisions of this Act, and appoint another person in his stead.

Remuneration and establishments of Registering Officers.

14. Subject to the approval of the Governor General in Council, the Local Government may assign such salaries as such Government from time to time deems proper to the Registering Officers appointed under this Act, or provide for their remuneration by fees, or partly by fees and partly by salaries.

The Local Government may allow proper establishments for the several Offices under this Act.

Seals of Registering Officers.

15. The several Registrars and Sub-Registrars shall use a seal bearing the following inscription in English and in such other language as the Local Government directs:—"The seal of the Registrar (*or* of the Sub-Registrar) of ."

Register-Books.

16 The Local Government shall provide for the office of every Registering Officer the books necessary for the purposes of this Act.

Forms.

The books so provided shall contain the forms from time to time prescribed by the Inspector General, with the sanction of the Local Government, and the pages of such books shall be consecutively numbered in print, and the number of pages in each book shall be certified on the title-page by the officer by whom such books are issued.

Fire-proof boxes.

The Local Government shall supply the office of every Registrar with a fire-proof box, and shall in each district make suitable provision for the safe custody of the records connected with the registration of documents in such District.

PART III.

OF REGISTRABLE DOCUMENTS.

Documents of which the registration is compulsory.

17. The documents next hereinafter mentioned shall be registered, if the property to which they relate is situate in a District in which, and if they have been executed on or after the date on which, Act No. XVI of 1864, or Act No. XX of 1866, or this Act came or comes into force (that is to say),—

(1) Instruments of gift of immoveable property:

(2) Other instruments (not being wills) which purport or operate to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, of the value of one hundred rupees and upwards, to or in immoveable property:

(3) Instruments (not being wills) which acknowledge the receipt or payment of any consi-

deration on account of the creation, declaration, assignment, limitation or extinction of any such right, title or interest; and

(4) Leases of immoveable property from year to year, or for any term exceeding one year, or reserving a yearly rent.

Provided that the Local Government may, by order published in the official Gazette, exempt from the operation of the former part of this section any leases executed in any District, or part of a District, the terms granted by which do not exceed five years and the annual rents reserved by which do not exceed fifty rupees.

Nothing in clauses (2) and (3) of this section applies

Exception of composition-deeds;

(*a*) to any composition-deed,

(*b*) to any instrument relating to shares in a Joint Stock Company, notwithstanding that the assets of such Company consist in whole or in part of immoveable property, or

and of transfers of shares and debentures in Land Companies.

(*c*) to any endorsement upon or transfer of any debenture issued by any such Company.

Authorities to adopt a son, executed after the first day of January 1872 and not conferred by a will, shall also be registered.

Documents of which the registration is optional.

18. Any of the documents next hereinafter mentioned may be registered under this Act (that is to say),—

(1) Instruments (other than instruments of gift and wills) which purport or operate to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest, whether vested or contingent, of a value less than one hundred rupees to or in immoveable property:

(2) Instruments acknowledging the receipt or payment of any consideration on account of the creation, declaration, assignment, limitation or extinction of any such right, title or interest:

(3) Leases of immoveable property for any term not exceeding one year, and leases exempted under section seventeen:

(4) Awards relating to immoveable property:

(5) Instruments which purport or operate to create, declare, assign, limit or extinguish any right, title, or interest to or in moveable property:

(6) Wills:

(7) Acknowledgments, Agreements, Appointments, Articles of Partnership, Assignments, Awards, Bills of Exchange, Bills of Sale, Bonds, Composition-deeds, Conditions of Sale, Contracts, certified copies of decrees and orders of Courts, Covenants, Grants, Instruments of Dissolution of Partnership, Instruments of Partition, Powers of Attorney, Promissory Notes, Releases, Settlements, Writings of Divorcement, and all other documents not hereinbefore mentioned.

Documents in language not understood by Registering Officer.

19. If any document duly presented for registration be in a language which the Registering Officer does not understand, and which is not commonly used in the District, he shall refuse to register the document, unless it be accompanied by a true translation into a language commonly used in the District and also by a true copy.

Documents containing interlineations, blanks, erasures or alterations.

20. The Registering Officer may in his discretion refuse to accept for registration any document in which any interlineation, blank, erasure or alteration appears, unless the persons executing the document attest with their signatures or initials such interlineation, blank, erasure or alteration. If he register such document, he shall, at the time of registering the same, make a note in the register of such interlineation, blank, erasure or alteration.

Description of parcels.

21. (*a*.) No document not testamentary relating to immoveable property shall be accepted for registration unless it contains a description of such property sufficient to identify the same.

(*b*.) Houses in towns shall be described as situate on the north or other side of the street or road (mentioning it) to which they front, and by their existing and former occupancies, and by their numbers if the houses in such street or road are numbered. Other houses and lands shall be described by their name, if any, and as being in the territorial division in which they are situate and by their superficial contents, the roads and other properties on which they abut, and their existing occupancies, and also, whenever it is practicable, by reference to a Government map or survey.

Documents containing maps or plans.

(*c*.) No document not testamentary containing a map or plan of any property comprised therein shall be accepted for registration unless it be accompanied by a true copy of the map or plan, or, in case such property is situate in several Districts, by such number of true copies of the map or plan as are equal to the number of such Districts.

Failure to comply with rules as to description of houses and land.

22. Failure to comply with the provisions contained in section twenty-one clause (*b*) shall not disentitle a document to be registered if the description of the property to which it relates is sufficient to identify such property.

PART IV.

OF THE TIME OF PRESENTATION.

Time for presenting documents of which the registration is compulsory.

23. Subject to the provisions contained in sections twenty-four, twenty-five and twenty-six, no document required by section seventeen to be registered, and no document mentioned in section eighteen, other than a will, shall be accepted for registration unless presented for that purpose to the proper officer within four months from the date of its execution:

or, in the case of a copy of a decree or order, within four months from the day on which the decree or order was made, or, where it is appealable, within four months from the day on which it becomes final:

Provided that, where there are several persons executing a document at different times, such document may be presented for registration and re-registration within four months from the date of each execution.

Provision where delay in presentation is unavoidable.

24. If owing to urgent necessity or unavoidable accident, any document executed, or copy of a decree or order made, in British India is not presented for registration till after the expiration of the time hereinbefore prescribed in that behalf, the Registrar, in cases where the delay in presentation does not exceed four months, may direct that on payment of a fine

not exceeding ten times the amount of the proper registration fee, such document shall be accepted for registration.

Any application for such direction may be lodged with a Sub-Registrar, who shall forthwith forward it to the Registrar to whom he is subordinate.

Documents executed out of British India.

25. When a document purporting to have been executed by all or any of the parties out of British India is not presented for registration till after the expiration of the time hereinbefore prescribed in that behalf, the Registering Officer, if satisfied,

(1) that the instrument was so executed, and

(2) that it has been presented for registration within four months after its arrival in British India,

may, on payment of the proper registration fee, accept such document for registration.

Provision where office is closed on last day of period for presentation.

26. Whenever a registration-office is closed on the last day of any period hereinbefore provided for the presentation of any document, such last day shall, for the purposes of this Act, be deemed to be the day on which the office re-opens.

Wills may be presented or deposited at any time.

27. A will may at any time be presented for registration or deposited in manner hereinafter provided.

PART V.

OF THE PLACE OF REGISTRATION.

Place for registering documents relating to immoveables.

28. Save as in this Part otherwise provided, every document mentioned in section seventeen, clauses (1), (2), (3) and (4), and section eighteen, clauses (1), (2), (3) and (4), shall be presented for registration in the office of a Sub-Registrar within whose Sub-District the whole or some portion of the property to which such document relates is situate.

Place for registering other documents.

29. Every document, other than a document referred to in section twenty-eight and a copy of a decree or order, may be presented for registration, either in the office of the Sub-Registrar in whose Sub-District the document was executed, or in the office of any other Sub-Registrar under the Local Government at which all the persons executing and claiming under the document desire the same to be registered.

A copy of a decree or order may be presented for registration in the office of the Sub-Registrar in whose Sub-District the original decree or order was made, or, where the decree or order does not affect immoveable property, in the office of any other Sub-Registrar under the Local Government at which all the persons claiming under the decree desire the copy to be registered.

Registration by Registrar.

30. (*a*.) Any Registrar may in his discretion receive and register any document which might be registered by any Sub-Registrar subordinate to him,

Registration by Registrar at Presidency Town.

(*b*.) The Registrar of a District including a Presidency Town may receive and register any document referred to in section twenty-eight without regard to the situation in any part of British India of the property to which the document relates.

Registration or acceptance for deposit at private residence.

31. In ordinary cases the registration or deposit of documents under this Act shall be made only at the office of the officer whose duty it is to register the same.

But such officer may on special cause being shown attend at the residence of any person intending to register any document which would ordinarily be registered at such office, or of any person desiring to deposit a will, and register or accept for registration or deposit such document or will.

PART VI.

OF PRESENTING DOCUMENTS FOR REGISTRATION.

Persons to present documents for registration.

32. Except in the case mentioned in section thirty-one, every document to be registered under this Act, whether such registration be compulsory or optional, shall be presented at the proper Registration Office,

by some person executing or claiming under the same, or, in the case of a copy of a decree or order, claiming under the decree or order,

or by the representative or assign of such person,

or by the agent of such person, representative or assign, duly authorized by power of attorney executed and authenticated in manner hereinafter mentioned.

Powers of attorney recognizable for purposes of section 32.

33. For the purposes of section thirty-two, the powers of attorney next hereinafter mentioned shall alone be recognized (that is to say),—

(*a*) if the principal at the time of executing the power of attorney resides in any part of British India, in which this Act is for the time being in force a power of attorney executed before and authenticated by the Registrar or Sub-Registrar within whose District or Sub-District the principal resides:

(*b*) if the principal at the time aforesaid resides in any other part of British India, a power of attorney executed before and authenticated by any Magistrate:

(*c*) if the principal at the time aforesaid does not reside in British India, a power of attorney executed before and authenticated by a Notary Public, or any Court, Judge, Magistrate, British Consul or Vice-Consul, or representative of Her Majesty or of the Government of India:

Proviso as to persons infirm, or in jail, or exempt from appearing in Court.

Provided that the following persons shall not be required to attend at any registration-office or court for the purpose of executing any such power of attorney as is mentioned in clauses (*a*) and (*b*) of this section:—

persons who by reason of bodily infirmity are unable without risk or serious inconvenience so to attend;

persons who are in jail under civil or criminal process; and

persons exempt by law from personal appearance in Court.

In every such case the Registrar or Sub-Registrar or Judge (as the case may be), if satisfied that the power of attorney has been voluntarily executed by the person purporting to be the principal, may attest the same without requiring his personal attendance at the office or court aforesaid.

To obtain evidence as to the voluntary nature of the execution, the Registrar or Sub-Registrar or Judge may either himself go to the house of the person purporting to be the principal, or to the jail in which he is confined, and examine him, or issue a commission for his examination.

Any power of attorney mentioned in this section may be proved by the production of it without further proof, when it purports on the face of it to have been executed before and authenticated by the person or court hereinbefore mentioned in that behalf.

Enquiry before registration by the registering officer.

34. Subject to the provisions contained in this Part and in sections forty-one, forty-three, forty-five, sixty-nine, seventy-six and eighty-six, no document shall be registered under this Act, unless the persons executing such document, or their representatives, assigns or agents authorized as aforesaid, appear before the registering officer within the time allowed for presentation:

Provided that if owing to urgent necessity or unavoidable accident all such persons do not so appear, the Registrar, in cases when the delay in appearing does not exceed four months may direct that on payment of a fine not exceeding ten times the amount of the proper registration fee, the document may be registered.

Such appearances may be simultaneous or at different times.

The registering officer shall thereupon—

(*a*) enquire whether or not such document was executed by the persons by whom it purports to have been executed,

(*b*) satisfy himself as to the identity of the persons appearing before him and alleging that they have executed the document, and

(*c*) in the case of any person appearing as a representative, assign or agent, satisfy himself of the right of such person so to appear.

Procedure on admission of execution.

35. If all the persons executing the document appear personally before the registering officer and are personally known to him, or if he be otherwise satisfied that they are the persons they represent themselves to be, and if they all admit the execution of the document;

or, in the case of any person appearing by a representative, assign or agent, if such representative, assign or agent admits the execution;

or, if the person executing the document is dead, and his representative or assign appears before the registering officer, and admits the execution,

the registering officer shall register the document as directed in sections fifty-eight to sixty-one inclusive.

The registering officer may, in order to satisfy himself that the persons appearing before him are the persons they represent themselves to be, or for any other purpose contemplated by this Act, examine any one present in his office.

Procedure on denial of execution, &c.

If all or any of the persons by whom the document purports to be executed deny its execution,

or if any such person appears to be a minor, an idiot, or a lunatic,

or if any person by whom the document purports to be executed is dead, and his representative or assign denies its execution,

the registering officer shall refuse to register the document.

Nothing in section thirty-four, or the former part of this section, applies to copies of decrees or orders.

PART VII.

OF ENFORCING THE APPEARANCE OF EXECUTANTS AND WITNESSES.

Procedure where appearance of executant or witness is desired.

36. If any person presenting any document for registration desires the appearance of any person whose presence or testimony is necessary for the registration of such document, the registering officer may, in his discretion, call upon such officer or court as the Local Government from time to time directs in this behalf to issue a summons requiring him to appear at the registration office, either in person or by duly authorised agent, as in the summons may be mentioned and at a time named therein.

Officer or Court to issue and cause service of summons.

37. The Officer or Court, upon receipt of the peon's fee payable in such cases, shall issue the summons accordingly, and cause it to be served upon the person whose appearance is so required.

Persons exempt from appearance at registration office.

38. A person who by reason of bodily infirmity is unable without risk or serious inconvenience to appear at the registration office,

a person in jail under civil or criminal process,

and persons exempt by law from personal appearance in court, and who would but for the provision next hereinafter contained be required to appear in person at the registration office,

shall not be required so to appear.

In every such case, the registering officer shall either himself go to the house of such person, or to the jail in which he is confined, and examine him, or issue a commission for his examination.

Law as to summonses, commissions and witnesses in this Act.

39. The law in force for the time being as to summonses, commissions and compelling the attendance of witnesses, and for their remuneration in suits before civil courts shall, save as aforesaid and *mutatis mutandis*, apply to any summons or commission, issued, and any person summoned to appear under the provisions of this Act.

PART VIII.

OF PRESENTING WILLS AND AUTHORITIES TO ADOPT.

Persons entitled to present wills and authorities to adopt.

40. The testator or any person claiming as executor or otherwise under a will, may present it to any Registrar or Sub-Registrar for registration,

and the donor or donee of any authority to adopt, or the adoptive son, may present it to any Registrar or Sub-Registrar for registration.

Registration of wills and authorities to adopt.

41. A will or an authority to adopt, presented for registration by the testator or donor, may be registered in the same manner as any other document.

A will or authority to adopt presented for registration by any other person entitled to present it, shall be registered if the Registering Officer is satisfied,

(1) that the will or authority was executed by the testator or donor, as the case may be,

(2) that the testator or donor is dead, and

(3) that the person presenting the will or authority is, under section forty, entitled to present the same.

PART IX.

OF THE DEPOSIT OF WILLS.

Deposit of wills.

42. Any testator may either personally or by duly authorized agent deposit with any Registrar the will in a sealed cover superscribed with the name of the depositor and the nature of the document.

Procedure on deposit of wills.

43. On receiving such sealed cover, the Registrar, if satisfied that the depositor is the testator, or his duly authorized agent, shall transcribe in his Register Book No. 5 the superscription on such sealed cover, and note in the register and on the sealed cover the year, month, day and hour of such presentation and receipt, together with the name of the depositor, and the name of each of the persons testifying to the identity of such depositor, and the inscription so far as it is legible on the seal of the cover.

The Registrar shall then place and retain the sealed cover in his fire-proof box.

Withdrawal of sealed cover deposited under section 42.

44. If the depositor of any such sealed cover wishes to withdraw it, he may apply to the Registrar with whom it has been so deposited for the delivery of the cover; and the Registrar, if satisfied as to the identity of the depositor with the applicant, shall deliver the cover accordingly.

Proceedings on death of depositor.

45. If, on the death of the depositor of a sealed cover under section forty-two, application be made to the Registrar with whom it has been deposited to open the same, the Registrar, if satisfied that the depositor is dead, shall, in the applicant's presence, open the cover, and copy, at the applicant's expense, the contents thereof in his Book No. 3.

Re-deposit.

When such copy has been made, the Registrar shall re-deposit the original will.

Saving of Act X of 1865, section 259.

46. Nothing hereinbefore contained shall affect the provisions of the Indian Succession Act, section two hundred and fifty-nine, or the power of any court by order to compel the production of any will. But whenever any such order is made, the Registrar shall copy the will in his Book No. 3 and make a note on such copy that the original has been removed into court in pursuance of the order aforesaid.

PART X.

OF THE EFFECTS OF REGISTRATION AND NON-REGISTRATION.

Time from which registered document operates.

47. A registered document shall operate from the time from which it would have commenced to operate if no registration thereof had been required or made, and not from the time of its registration.

Registered documents relating to property when to take effect against oral agreements.

48. All documents, not testamentary, duly registered under this Act, and relating to any property whether moveable or immoveable, shall take effect against any oral agreement or declaration relating to such property, unless where the agreement or declaration has been accompanied or followed by delivery of possession.

Effect of non-registration of documents required to be registered.

49. No document required by section seventeen to be registered,

shall affect any immoveable property comprised therein,

or confer any power to adopt,

or be received as evidence of any transaction affecting such property or conferring such power,

unless it has been registered in accordance with the provisions of this Act.

Registered documents relating to immoveables, of which the registration is optional, to take effect against unregistered documents.

50. Every document of the kinds mentioned in clauses (1) and (2) of section eighteen, shall, if duly registered, take effect as regards the property comprised therein, against every unregistered document relating to the same property, and not being a decree or order, whether such unregistered document be of the same nature as the registered document or not.

Explanation.—In cases where Act No. XVI of 1864 or Act No. XX of 1866 was in force in the place and at the time in and at which such unregistered document was executed, "unregistered" means not registered according to such Act, and, where the document is executed after the first day of July 1871, not registered under this Act.

PART XI.

OF THE DUTIES AND POWERS OF REGISTERING OFFICERS.

(A.) As to the Register Books and Indexes.

Register Books to be kept in the several offices.

51. The following Books shall be kept in the several offices hereinafter named (that is to say),—

In all Registration Offices—

Book 1, "Register of documents relating to immoveable property;"

Book 2, "Record of reasons for refusal to register:"

Book 3, "Register of wills and authorities to adopt;" and

Book 4, "Miscellaneous Register."

In the Offices of Registrars—

Book 5, "Register of deposits of wills."

In Book 1 shall be entered or filed all documents or memoranda registered under the first four clauses of sections seventeen and eighteen and all other documents mentioned in section eighteen, clause (7), which relate to immoveable property.

In Book 4 shall be entered all documents registered under clauses (5) and (7) of section eighteen, and not entered in Book 1.

Nothing in the former part of this section shall be deemed to require more than one set of books where the Office of a Registrar has been amalgamated with the Office of a Sub-Registrar.

Endorsements on document presented.

52. The day, hour and place of presentation, and the signature of every person presenting a document for registration, shall be endorsed on every such document at the time of presenting it; a receipt for such document shall be given by the registering officer to the person presenting the same; and, subject to the provisions contained in section sixty-two, every document admitted to registration shall without un-

Receipt for document.

Documents admitted to registration to be copied.

necessary delay be copied in the Book appropriated therefor according to the order of its admission.

And all such books shall be authenticated at such intervals and in such manner as is from time to time prescribed by the Inspector General.

Entries to be numbered consecutively.

53. All entries in each Book shall be numbered in a consecutive series, which shall commence and terminate with the year, a fresh series being commenced at the beginning of each year.

Current indexes and entries therein.

54. In every office in which any of the books hereinbefore mentioned are kept, there shall be prepared current indexes of the contents of such books; and every entry in such indexes shall be made, so far as practicable, immediately after the registering officer has copied, or filed a memorandum of, the document to which it relates.

Indexes to be made by registering officers.

55. Two such indexes shall be made in all registration offices, and shall be named, respectively, Index No. I. and Index No. II.

Index No. I. shall contain the names and additions of all persons executing and of all persons claiming under every document copied into or memorandum filed in Book No. 1 or Book No. 3.

Index No. II. shall contain such particulars mentioned in section twenty-one, relating to every such document and memorandum as the Inspector General from time to time directs in that behalf.

A third index to be called Index No. III. shall contain the names and additions of all persons executing and of all persons claiming under every document copied into Book No. 4.

Extra particulars in indexes.

Indexes Nos. I., II. and III. shall contain such other particulars, and shall be prepared in such form, as the Inspector General from time to time directs.

Copy of entries in Indexes Nos. I. and II. to be sent by Sub-Registrar to Registrar.

56. Every Sub-Registrar shall send to the Registrar to whom he is subordinate, at such intervals as the Inspector General from time to time directs, a copy of all entries made by such Sub-Registrar during the last of such intervals in Indexes Nos. I. and II.

Such copy to be filed in Registrar's office.

Every Registrar receiving such copy shall file it in his office.

Registering officers to allow inspection of certain books and indexes, and to give certified copies of entries.

57. Subject to the previous payment of the fees payable in that behalf, the Books Nos. 1 and 2 and the indexes relating to Book No. 1 shall be at all times open to inspection by any person applying to inspect the same; and subject to the provisions of section sixty-two, copies of entries in such books shall be given to all persons applying for such copies.

Subject to the same provisions, copies of entries in Books Nos. 3 and 4 and in the indexes relating thereto shall be given to any person executing or claiming under the documents to which such entries respectively refer; but the requisite search for such entries shall be made only by the registering officer.

Such copies shall be signed and sealed by the registering officer, and shall be admissible for the purpose of proving the contents of the original documents.

(B.) As to the procedure on admitting to registration.

Particulars to be endorsed on documents admitted to registration.

58. On every document admitted to registration, other than a copy of a decree or order, there shall be endorsed from time to time the following particulars (that is to say),—

(1) the signature and addition of every person admitting the execution of the document; and, if such execution has been admitted by the representative, assign or agent of any person, the signature and addition of such representative, assign or agent

(2) the signature and addition of every person examined in reference to such document under any of the provisions of this Act; and

(3) any payment of money or delivery of goods made in the presence of the registering officer in reference to the execution of the document, and any admission of receipt of consideration, in whole or in part, made in his presence in reference to such execution.

If any person admitting the execution of a document refuses to endorse the same, the registering officer shall nevertheless register it, but shall at the same time endorse a note of such refusal.

Such endorsements to be dated and signed by registering officer.

59. The registering officer shall affix the date and his signature to all endorsements made under the last preceding section, relating to the same document and made in his presence on the same day.

Certificate showing that document has been registered, and number and page of Book in which it has been copied.

60. After such of the provisions of sections thirty-four, thirty-five, fifty-eight, and fifty-nine as apply to any document presented for registration have been complied with, the registering officer shall endorse thereon a certificate containing the word "registered," together with the number and page of the Book in which the document has been copied.

Such certificate shall be signed, sealed and dated by the registering officer and shall then be admissible for the purpose of proving that the document has been duly registered in manner provided by this Act, and that the facts mentioned in the endorsements referred to in section fifty-nine have occurred as therein mentioned.

Endorsements and certificate to be copied.

61. The endorsements and certificate referred to and mentioned in sections fifty-nine and sixty shall thereupon be copied into the margin of the Register Book, and the copy of the map or plan (if any) mentioned in section twenty-one shall be filed in Book No. 1.

Document to be returned.

The registration of the document shall thereupon be deemed complete, and the document shall then be returned to the person who presented the same for registration, or to such other person (if any) as he has nominated in writing in that behalf on the receipt mentioned in section fifty-two.

Procedure on presentation of a document in a language unknown to the registering officer.

62. When a document is presented for registration under section nineteen, the translation shall be transcribed in the register of documents of the nature of the original, and, together with the copy referred to in section nineteen, shall be filed in the registration office.

The endorsements and certificate respectively mentioned in sections fifty-nine and sixty shall be made on the original, and for the purpose of making the copies and memoranda required by

sections fifty-seven, sixty-four, sixty-five and sixty-six, the translation shall be treated as if it were the original.

Power to administer oaths.

63. Every registering officer may at his discretion administer an oath to any person examined by him under the provisions of this Act.

Record of substance of statements.

He may also at his discretion record a note of the substance of the statement made by each such person, and such statement shall be read over, or (if made in a language with which such person is not acquainted) interpreted to him in a language with which he is acquainted, and if he admits the correctness of such note, it shall be signed by the registering officer.

Every such note so signed shall be admissible for the purpose of proving that the statements therein recorded were made by the persons and under the circumstances therein stated.

(C.)—Special duties of Sub-Registrar.

Procedure on Sub-Registrar's registration of document relating to immoveable property situate in several Sub-Districts.

64. Every Sub-Registrar on registering a document relating to immoveable property not wholly situate in his own Sub-District, shall make a memorandum thereof and of the endorsement and certificate thereon, and send the same to every other Sub-Registrar subordinate to the same Registrar as himself in whose Sub-District any part of such property is situate, and such Sub-Registrar shall file the memorandum in his Book No. 1.

Procedure on Sub-Registrar's registration of document relating to immoveable property situate in several Districts.

65. Every Sub-Registrar on registering a document relating to immoveable property situate in more Districts than one, shall also forward a copy thereof and of the endorsement and certificate thereon, together with a copy of the map or plan (if any) mentioned in section twenty-one, to the Registrar of every District in which any part of such property is situate other than the District in which his own Sub-District is situate.

The Registrar on receiving the same shall file in his Book No. 1 the copy of the document and the copy of the map or plan (if any), and shall forward a memorandum of the document to each of the Sub-Registrars subordinate to him within whose Sub-District any part of such property is situate; and every Sub-Registrar receiving such memorandum shall file it in his Book No. 1.

(D.)—Special duties of Registrar.

Procedure on registering documents relating to immoveables.

66. On registering any document not testamentary relating to immoveable property the Registrar shall forward a memorandum of such document to each Sub-Registrar subordinate to himself in whose Sub-District any part of the property is situate.

He shall also forward a copy of such document, together with a copy of the map or plan (if any) mentioned in section twenty-one, to every other Registrar in whose District any part of such property is situate.

Such Registrar, on receiving any such copy, shall file it in his Book No. 1, and shall also send a memorandum of the copy to each of the Sub-Registrars subordinate to him within whose Sub-District any part of the property is situate.

Every Sub-Registrar receiving any memorandum under this section shall file it in his Book No. 1.

Procedure on registration under section 30, clause *b*.

67. On any document being registered under section thirty, clause (*b*), a copy of such document and of the endorsements and certificate thereon shall be forwarded to every Registrar within whose District any part of the property to which the instrument relates is situate, and the Registrar receiving such copy shall follow the procedure prescribed for him in the first clause of section sixty-six.

(E.)—Of the controlling powers of Registrars and Inspectors General.

Registrar to superintend and control Sub-Registrars.

68. Every Sub-Registrar shall perform the duties of his office under the superintendence and control of the Registrar in whose District the office of such Sub-Registrar is situate.

Every Registrar shall have authority to issue (whether on complaint or otherwise) any order consistent with this Act which he considers necessary in respect of any act or omission of any Sub-Registrar subordinate to him, or in respect of the rectification of any error regarding the Book or the office in which any document shall have been registered.

Inspector General to superintend registration offices.

His power to frame rules.

69. The Inspector General shall exercise a general superintendence over all the registration offices in the territories under the Local Government, and shall have power from time to time to frame rules consistent with this Act—

providing for the safe custody of books, papers and documents, and also for the destruction of such books, papers and documents as need no longer be kept;

declaring what languages shall be deemed to be commonly used in each District;

declaring what territorial divisions shall be recognized under section twenty-one;

regulating the amount of fines imposed under section twenty-four;

regulating the exercise of the discretion reposed in the registering officer by section sixty-three;

regulating the form in which registering officers are to make memoranda of documents;

regulating the authentication by Registrars and Sub-Registrars of the books kept in their respective offices under section fifty-one;

declaring the particulars to be contained in Indexes Nos. I, II and III, respectively;

declaring the holidays that shall be observed in the registration offices;

and, generally, regulating the proceedings of the Registrars and Sub-Registrars.

The rules so framed shall be submitted to the Local Government for approval, and, after they have been approved, they shall be published in the official *Gazette*, and shall then have the same force as if they were inserted in this Act.

His power to remit fines.

70. The Inspector General may also, in the exercise of his discretion, remit wholly or in part the difference between any fine levied under section twenty-four or section thirty-four and the amount of the proper registration fee.

PART XII.

OF REFUSAL TO REGISTER.

Reasons for refusal to register to be recorded by Registrar or Sub-Registrar.

71. Every registering officer refusing to register a document,

except (1) where the property to which the document relates is not situate within his District or Sub-District, or (2) where the registering officer being a Registrar declines to accept the document on the ground that it ought to be registered in the office of a Sub-Registrar,

shall make an order of refusal and record his reasons for such order in his Book No. 2, and endorse the words "registration refused" on the document; and on application made by any person executing or claiming under the document, shall, without unnecessary delay, give him a copy of the reasons so recorded.

No registering officer shall accept for registration a document so endorsed unless and until, under the provisions hereinafter contained, the document is directed to be registered.

Registrar may alter or revise orders of Sub-Registrar refusing registration.

72. An appeal shall lie against an order of a Sub-Registrar refusing to admit a document to registration (whether the registration of such document is compulsory or optional) to the Registrar to whom such Sub-Registrar is subordinate if presented to such Registrar within thirty days from the date of the order, and the Registrar may reverse or alter such order:

Any Registrar refusing to direct the registration of any document shall make an order of refusal and record the reasons for such order in his Book No. 2, and on application made by any person executing or claiming under the document, shall, without unnecessary delay, give him a copy of the reasons so recorded.

Procedure where Registrar refuses to register or direct registration of documents falling under section seventeen or section eighteen, clauses 1, 2, 3 and 4.

73. If a Registrar makes under section seventy-one or section seventy-two an order of refusal to register or to direct the registration of any document,

or if he has made a like order under section eighty-two or section eighty-three of Act No. XX of 1866,

or if the Sub-Registrar has refused to register the document on the ground that the person, or one of the persons, by whom the document purports to have been executed has denied the execution,

or if the Registrar has himself as Sub-Registrar made an order of refusal under section seventy-one,

any person claiming under such document, or his representative, assign or agent authorized as aforesaid, may, within thirty days after the making of the order of refusal, apply by petition to the District Court, in order to establish his right to have the document registered.

Petition.

74. The petition shall be in the form contained in the second Schedule hereto annexed or as near thereto as circumstances permit, and shall be accompanied by copies of the reasons recorded under sections seventy-one and seventy-two; the statements in the petition shall be verified by the petitioner in manner required by law for the verification of plaints; and the petition may be amended by permission of the court.

To be verified.

Court to fix day for hearing petition, and copy thereof to be served.

75. The court shall fix a day for the hearing of the petition not less than two days after the service next hereinafter mentioned, and shall direct a copy of the petition, with a notice at the foot thereof of the day so fixed, to be served on the registering officer and on such other persons (if any) as the court thinks fit; and the provisions of the Code of Civil Procedure as to the service and endorsement of summonses shall apply, *mutatis mutandis*, to copies of petitions under this section.

Court may order document to be registered.

76. The court may summon and enforce the attendance of witnesses and compel them to give evidence,

and on the day so fixed as aforesaid or on any day to which the hearing of the petition may be adjourned, shall enquire—

(*a*.) whether the document has been executed, and

(*b*.) whether the requirements of the law for the time being in force have been complied with on the part of the petitioner so as to entitle the document to registration.

If it finds that the document has been executed and that the said requirements have been complied with, the court shall order the document to be registered,

and if the document be duly presented for registration within thirty days after the making of such order, the registering officer shall obey the same, and thereupon shall, so far as may be practicable, follow the procedure prescribed in sections fifty-eight, fifty-nine and sixty.

Such registration shall take effect as if the document had been registered when it was first duly presented for registration.

Provision for case in which the Judge is the registering officer.

Provided that when the officer presiding over the District Court has himself as registering officer made any order complained of under this section, the petition shall, within sixty days after the making of such order, be presented to the High Court, and the provisions contained in the former part of this section shall, *mutatis mutandis*, apply to such petition and the order (if any) thereon.

The District Court or the High Court, as the case may be, may direct by whom the whole or any part of the costs of any proceedings before it under this Part shall be paid, and such costs shall be recoverable as if they had been awarded in a suit under the Code of Civil Procedure.

No appeal lies from any order made under this section.

PART XIII.

OF THE FEES FOR REGISTRATION, SEARCHES AND COPIES.

Fees to be fixed by Local Government.

77. Subject to the approval of the Governor General in Council, the Local Government shall prepare a table of fees payable—

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WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 24th March 1871, and is hereby promulgated for general information :—

ACT No. X OF 1871.

THE EXCISE ACT, 1871.

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SCHEDULE—(Acts repealed.)

AN ACT TO CONSOLIDATE AND AMEND THE LAWS RELATING TO THE EXCISE REVENUE IN NORTHERN INDIA, BRITISH BURMA AND COORG.

Preamble.

WHEREAS it is expedient to consolidate and amend the laws in force in Northern India, British Burma and Coorg relating to the manufacture of spirits, the sale of spirituous and fermented liquors and intoxicating drugs, and the collection of the revenue derived therefrom: It is hereby enacted as follows:—

I.—PRELIMINARY.

Short title.

1. This Act may be called "The Excise Act, 1871."

Local extent.

It extends to the territories respectively under the government of the Lieutenant-Governors of the North-Western Provinces and the Panjáb, and under the administration of the Chief Commissioners of Oudh, the Central Provinces, British Burma and Coorg.

Commencement of Act.

It shall come into force in the North-Western Provinces, the Panjáb, Oudh and the Central Provinces on the passing thereof, and in British Burma and Coorg on the first day of April 1872.

Repeal of Acts.

2. The Acts mentioned in the schedule hereto annexed are repealed.

Interpretation-clause.

3. In this Act,

"Chief Revenue Authority" means,—

in the territories subject to the Lieutenant-Governor of the North-Western Provinces, the Board of Revenue,

in the Panjáb and Oudh, the Financial Commissioner, and

in the Central Provinces, British Burma and Coorg, the Chief Commissioner.

"Collector."

"Collector" includes any Revenue Officer in independent charge of a District and a Superintendent of Abkári Revenue.

"Magistrate."

"Magistrate" means any Magistrate exercising powers not less than those of a Subordinate Magistrate of the first class.

"Country spirit."

"Country-spirit" means any spirit made by the Native process of distillation.

"Intoxicating drugs."

"Intoxicating drugs" includes ganja, bhang, charas, opium and every preparation and admixture of the same.

Saving of Act No. XVI of 1863.

4. Nothing herein contained affects Act No. XVI of 1863 *(to make special provision for the levy of the excise duty payable on Spirits used exclusively in Arts and Manufactures or in Chemistry)*.

II.—MANUFACTURE OF SPIRITS AND FERMENTED LIQUOR.

English distilleries not to be constructed or worked without license.

5. No person shall construct or work a distillery after the manner in which distilleries are constructed and worked in England, without a license under the hand of the Collector of the District in which such distillery is situated.

Chief Revenue Authority to prescribe rules for regulating English distilleries.

6. The Chief Revenue Authority may from time to time make rules relative to—

(*a*) the granting of licenses under section five;

(*b*) the notices to be given by the proprietor of a licensed distillery when he commences and discontinues work;

(*c*) the size and description of the stills,

(*d*) the passing and storing of the spirits,

(*e*) the inspection and examination of the distillery and warehouses, and of the spirits manufactured and stored therein;

(*f*) the furnishing of statements and lists of such spirits, and of the stills, coppers, casks, and other utensils used in the distillery.

Collectors may establish distilleries for country spirits.

7. The Collector, with the sanction of the Chief Revenue Authority, may—

(*a*) establish, at any place within his jurisdiction, a distillery in which spirits may be manufactured after the native process;

(*b*) from time to time fix limits within which no country spirits, except such as are manufactured at the said distillery, shall be introduced or sold without a special pass from the Collector, and within which no stills shall be constructed or worked, or spirits manufactured, except at the said distillery; and

(*c*) discontinue any distillery so established.

Chief Revenue Authority may prescribe rules for distilleries.

8. The Chief Revenue Authority may from time to time make rules relative to

(*a*) the management of distilleries established under section seven,

(*b*) the conditions on which spirits may be manufactured in the said distilleries, and

(*c*) the passes to be issued for the conveyance of such spirits to the shops of the vendors.

Breweries not to be constructed or worked, without license.

9. No person shall construct or work a brewery, or manufacture any description of malt liquor, without a license from the Collector.

The Chief Revenue Authority may from time to time make rules relative to the granting of licenses for constructing and working breweries.

Sanction of Local Government to rules under sections 6, 8 and 9.

10. Except in the Central Provinces, British Burma and Coorg, the sanction of the Local Government is required to validate rules under sections six, eight and nine.

Prohibition of unlicensed manufacture of country spirits.

11. No person shall manufacture spirits after the native process except under license from the Collector.

III.—SALE OF SPIRITS, FERMENTED LIQUOR AND INTOXICATING DRUGS.

English spirits and fermented liquor not to be sold without license.

12. Spirituous liquors passed from distilleries worked according to the English method, fermented liquors manufactured at a licensed brewery, and spirituous and fermented liquors imported either by land or by sea, shall not be sold except under license from the Collector.

Fee for wholesale license.

13. Persons taking out licenses for the wholesale vend of spirituous and fermented liquors as aforesaid shall pay, for every such license, such sum as the Chief Revenue Authority from time to time prescribes.

The license shall be current only during the official year, and in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Chief Revenue Authority from time to time prescribes, a general license, authorizing them to sell by wholesale, in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

Fee for retail license.

14. Persons taking out licenses for the retail sale of spirituous and fermented liquors as aforesaid shall pay for every such license such fee or tax as the Chief Revenue Authority fixes, and such fee or tax shall be payable at such periods as the said Authority directs.

What to be held a retail sale.

Any sale of spirituous or fermented liquors as aforesaid, in less quantity than two imperial gallons or one dozen of quart bottles, shall be held to be a retail sale.

Country spirits, and drugs not to be sold without license.

15. No person shall sell spirits manufactured by the native process, or tárí, or pachwáí, or any intoxicating drug, except under license from the Collector.

Tárí to be deemed a fermented liquor.

16. All the provisions relating to the sale or possession of fermented liquors contained in the following sections apply to the sale or possession of tárí, whether in a fermented state or otherwise; and all tárí, both fresh and fermented, is included in the expression "fermented liquors" as used in the following sections.

Proviso.

17. Provided that the Local Government may suspend the operation of all the provisions relating to tárí, contained in this Act, with respect to any district in which the consumption of tárí in a fermented state is inconsiderable; and thereupon tárí may be possessed and sold without license in such district, notwithstanding anything contained in this Act.

Supply of opium to licensed vendors.

18. Opium shall be supplied to licensed vendors from the Government stores in such manner and at such prices as the Chief Revenue Authority from time to time directs: and no other description of opium shall be sold by such vendors.

Proviso.

The Local Government may, from time to time, by order, exempt any district from the operation of this section.

Sale of more than specified quantities of country spirits, &c., prohibited.

19. Except for the supply of licensed vendors, or under a special order from such officer as the Local Government appoints in this behalf, country spirits, tárí, and pachwáí, and intoxicating drugs shall not be sold in larger quantities than are hereunder specified—

country spirits, one ser;

tárí or pachwáí, four sers;

ganja or bhang, or any preparation or admixture thereof, one quarter of a ser;

charas or opium, or any preparation or admixture thereof, five tolas weight;

And the sale of any such quantity as is herein allowed shall be deemed to be a retail sale within the meaning of this Act.

Restriction of sale of ganja and bhang.

20. No cultivator of the plants producing ganja or bhang shall sell any ganja or bhang to any one other than (*a*) a person licensed under section fifteen to sell the same or (*b*) a person duly authorised to purchase the same by pass or license from the Collector.

IV.—DUTIES.

Rate of duty to be levied on English spirits.

21. A duty shall be levied on spirits manufactured at distilleries worked according to the English method, at the rate of three rupees the imperial gallon of the strength of London-proof, to be augmented or reduced in proportion to the strength of the spirit.

No spirit shall be removed from any such distillery, or the warehouses connected therewith, upon which the aforesaid duty has not been paid, or for the duty chargeable on which a bond has not been executed as hereinafter provided.

For all spirits removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify

(*a*) the quantity and strength of the spirit,

(*b*) the place of its destination,

(*c*) the person to whom it is consigned, and

(*d*) whether the duty has been paid or secured by bond.

Nothing in the former part of this section applies to British Burma.

Spirits from foreign territory subject to duty.

22. Spirituous liquors manufactured at any place in India beyond the limits of British India, shall, on passing such limits subject to this Act, be charged with the duty prescribed for proof-spirits in section twenty-one:

and any person found in possession of any such liquors, without a pass from the Collector certifying the payment of such duty, shall forfeit for every such offence a sum not exceeding two hundred Rupees; and the liquors, together with the vessels containing the same, and the animals and conveyances used in carrying them, shall be liable to confiscation.

Duty on country spirits manufactured at distilleries established by the Collector.

23. A duty shall be levied on spirits manufactured in distilleries established under section seven at such rate as the Chief Revenue Authority, with the sanction of the Local Government, may from time to time prescribe.

Duty on the retail sale of country spirits, &c.

24. Whenever a license for the retail sale of country spirits, tárí, or pachwáí, or intoxicating drugs, is granted under this Act, the Collector may demand, in consideration of the privilege granted, such tax or duty, or a tax or duty adjusted on such principles, as may from time to time be fixed by the Chief Revenue Authority.

Such tax or duty shall be specified in the license, and shall be payable at such periods as the said Authority may direct.

The Collector may grant special licenses for the sale of unfermented tárí only, at those periods of the year when the fresh juice is in request fees may be demanded for such special licenses at a rate for each license to be fixed from time to time by the Chief Revenue Authority, and the vendors shall not be subject to any other tax or duty in respect of such sale.

V.—FARM OF DUTIES.

Power to farm out duties

25. The Collector may, with the sanction of the Chief Revenue Authority, let in farm, for any period not exceeding five years, the duties leviable on the retail sale of spirituous or fermented liquors, or intoxicating drugs, or any description of such liquors or drugs, in any district or division of a district.

Tenders for such farm

26 The Chief Revenue Authority may prescribe rule—

(a) for the invitation and acceptance of tenders for such farms,

(b) for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and

(c) as to the form and conditions of the lease.

Any breach of such conditions shall render the lease liable to annulment

Farmer to make arrangements with local manufacturers and vendors

27. When the duties leviable on any of the articles above enumerated are let in farm, the farmer shall be at liberty to make his own arrangements with the manufacturers and vendors within the limits of his farm,

And all the fines and forfeitures hereinafter prescribed, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

List of licenses granted by farmer to be filed

28. Every such farmer shall file in the Collector's office a list of all the licenses granted by him in such form as may be prescribed by the Chief Revenue Authority

Restrictions as to grant of licenses

The Collector, with the sanction of the said Chief Revenue Authority, may, before entering into engagements for any such farm, make such reservations or restrictions with respect to the grant of licenses as he thinks fit

Lease may be cancelled

29. The Collector may, with the sanction of the Chief Revenue Authority, cancel any lease granted under this Act, or may within the period of the lease, impose any new restriction on the farmer.

Compensation to farmers in certain cases

If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Chief Revenue Authority thinks fit.

Recovery of arrears of tax or duty by farmers

30 Every farmer of Excise revenue may use the same means and processes for the recovery of any arrear of tax or duty due to him from any authorized vendor, as may be lawfully used by zamíndárs and farmers of land for the recovery of arrears of rent due to them from their under-tenants

VI.—LICENSES

Certain licensees to execute counterpart and furnish security

31 Every person taking out a license for the manufacture of country spirits or for the retail sale of spirituous or fermented liquors, or intoxicating drugs, shall execute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement or make such deposit in lieu of security, as the Collector may require

Duration and renewal of license

32 Unless otherwise especially authorized by the Chief Revenue Authority, licenses for retail sale shall be granted for the term of one year, and if continued to the holders thereof, shall be formally renewed from year to year.

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires

If such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into by every such person, shall remain in force as if the said license and engagement had been formally renewed.

Chief Revenue Authority to regulate form of license

33 The Chief Revenue Authority may regulate the form and conditions of all licenses granted under this Act.

Power to recall license

34 The Collector may recall or cancel any license granted under this Act, if the tax or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a breach of the peace or any other criminal offence

If the Collector desire to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the tax for fifteen days, or if notice be not given, shall make such further compensation for default of notice as the Commissioner or Chief Revenue Authority directs

Surrender of license

35 Any licensed retail vendor may surrender his license on giving one month's previous notice to the Collector, and paying such fine not exceeding the amount of the license fees for six months as the Collector may adjudge.

If the Collector is satisfied that there is a sufficient reason for resigning a license, he may remit the fine so prescribed.

VII.—POWERS OF OFFICERS.

Collectors of Land Revenue to have charge of the Excise Revenue

36 The collection of the revenue arising from the manufacture of spirits, and the sale of spirits and spirituous and fermented liquors and intoxicating drugs, shall be ordinarily under the charge of the Collectors of Land Revenue, who shall perform

the duties connected therewith under the control and direction of the Commissioners of Revenue, and of the Chief Revenue Authority.

But the Local Government may appoint any other person to be Superintendent of Excise Revenue in any district or place, and any person so appointed shall exercise, in such district or place, all the powers and authority conferred by this Act on the Collector of Land Revenue; and the Collector of Land Revenue shall cease to exercise such powers and authority in such district or place during the continuance of such appointment.

Power to appoint Commissioners of Excise.

37. The Local Government may also appoint a Commissioner or Commissioners for the control and direction of the officers having charge of the Excise revenue in any district or districts; and when such appointment is made the Commissioner of Excise shall exercise within such District or Districts the powers and authority conferred by this Act on Commissioners of Revenue, and the Commissioners of Revenue shall cease to exercise such powers and authority in the said District or Districts during the continuance of such appointment.

Collectors may appoint Abkári Officers.

38. Collectors may appoint dároghas, jamadárs, peons, surveyors, gaugers, and other officers, for the collection of the Excise Revenue and for the prevention of smuggling, and the officer so appointed shall, in addition to their ordinary designations, be styled Excise Officers.

Tahsíldárs may be Abkári dároghas.

39. In districts where there are tahsíldárs and other local officers for the collection of the land revenue, the office of Excise dárogha may be united with that of tahsíldár, or any of such local officers, and the said officers, together with the officers subordinate to them, shall be deemed to be Excise Officers within the meaning of this Act.

Power to regulate supply of tári and intoxicating drugs to licensed vendors.

40. The Chief Revenue Authority may regulate the mode in which tári shall be supplied to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganja, bhang, or charas for the supply of the licensed vendors of those drugs.

Such Authority may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

Recovery of arrears of tax or duty.

41. The Collector may recover any arrear of tax or duty due on account of any license granted under this Act,

or any arrear due from any farmer of Excise revenue,

by distress and sale of the moveable property of the person from whom the arrear is due or of his surety, or by any other process for the time being in force for the recovery of arrears of revenue due from farmers of land or their sureties.

Power of Excise officers to inspect shops.

42. Any Excise officer may enter and inspect at any time by day or by night the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture of country spirits, or the sale of spirituous or fermented liquors, or intoxicating drugs.

And to arrest persons carrying spirits, &c., liable to confiscation.

43. Any Excise officer may stop and detain any person carrying any spirituous or fermented liquors or intoxicating drugs liable to confiscation under this Act;

and may seize the liquors or drugs with the vessels, packages, or coverings in which they are contained, and the animals and conveyances used in carrying them;

and may also arrest the person in whose possession such liquors or drugs are found.

And to arrest unlicensed distillers, &c.

44. Any Excise officer above the rank of a jamadár of peons may arrest any person having in his possession an unlicensed still, or any spirituous or fermented liquors, or intoxicating drugs, liable to confiscation under this Act, or engaged in the unlawful sale of spirituous or fermented liquors, or intoxicating drugs,

and may seize such still with the materials for working it, and all such liquors and drugs.

And to seize stills.

And to search on information of illicit manufacture or possession.

45. Whenever any Excise officer above the rank of a jamadár of peons, has reason to believe, from information given by any person, which information shall be taken down in writing,

that spirits are unlawfully manufactured,

or that any spirituous or fermented liquors, or intoxicating drugs liable to confiscation under this Act, are kept or concealed in any house, boat, or other place,

such officer may, between sunrise and sunset (but always in the presence of an officer of Police not being under the grade of a jamadár), enter into any such house, boat, or place,

and in case of resistance may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in the manufacture of such spirits and all such liquors and drugs;

and may also arrest the occupier of the house, boat, or place with all other persons concerned in the manufacture of such spirits, or in the keeping and concealing of such liquors or drugs.

Police, Customs, and Revenue Officers may exercise powers of Excise officers.

46. The powers of seizure, search, and arrest, given to Excise officers by the three last preceding sections, may, in regard to the seizure and search for contraband opium and the arrest of persons found in possession thereof, be exercised also by the officers of the Police, Customs, and Revenue Departments according to their respective grades.

And the Local Government may confer on the officers of those departments, or of any of them, like powers with respect to the seizure of, and search for, spirituous and fermented liquors and intoxicating drugs of every description, and the arrest of persons found in possession thereof.

All such officers when so empowered, as well as all Police, Customs, and Revenue officers when acting under the authority conferred by this section

for the suppression of illicit dealings in opium, shall be deemed to be Excise officers within the meaning of this Act.

Abkári officer to report arrests, &c.,

47. Whenever an Excise officer arrests any person, or seizes any still, or any liquors or drugs liable to confiscation under this Act, or enters any house, boat, or place for the purpose of searching for any such illicit articles, he shall, within twenty-four hours thereafter, make a full report of all the particulars of such arrest, or seizure, or search, to his official superior, and unless acting under the warrant of the Collector, shall carry the person arrested, or the illicit article seized, with all convenient despatch, to the Magistrate for trial or adjudication.

and to take person arrested to Magistrate.

Collector may issue warrant of arrest in certain cases.

48. The Collector may issue his warrant for the arrest of any person whom he has reason to believe, either from information in writing, or from the proceedings in any other case, to be engaged in the unlawful sale of spirituous or fermented liquors or intoxicating drugs, or to have in his possession any such liquors or drugs liable to confiscation under this Act.

Collector may issue search-warrant.

49. The Collector may issue his warrant for the search of any house, boat, or place, in which, upon any of the grounds mentioned in the last preceding section, he has reason to believe that spirits are unlawfully manufactured, or that spirituous or fermented liquors or intoxicating drugs, liable to confiscation, under this Act, are kept or concealed.

Such warrant may be executed by any officer above the rank of a jamadár of peons, at the time and in the manner prescribed in section forty-five.

Special warrant authorising search between sunset and sunrise

Whenever the Collector thinks that the search should be made between sunset and sunrise on any particular day, he shall issue a warrant specially authorising the search to be so made. Such warrant may be executed by any officer above the rank of a jamadár of peons, in the manner prescribed in section forty-five and shall cease to be in force at sunrise on the day next following.

Procedure after arrest or seizure.

50. Whenever any person is arrested, or any articles are seized under the warrant of a Collector, the Collector, after such inquiry as he thinks necessary, shall send the person arrested or the articles seized to the Magistrate, or shall order the immediate discharge of such person or the release of such articles.

Police to assist Excise officers.

51. All Police officers are required to aid the Excise officers in the due execution of this Act, upon notice given or request made by such officers.

VIII.—PENALTIES.

For constructing or working a distillery without license.

52. Whoever constructs or works a distillery after the English method, without a license from the Collector, shall for every such offence be punished with fine not exceeding one thousand rupees; and all spirits manufactured at any such distillery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

For non-observance of rules prescribed by Chief Revenue Authority.

53. Every proprietor or manager of a licensed distillery constructed and worked after the English method, who omits to furnish any notice or any statement or list required by the rules prescribed by the Chief Revenue Authority under section six, or wilfully does anything in contravention of the said rules, shall for every such offence be punished with fine not exceeding two hundred rupees;

and if any such offence be committed a second time with respect to the same distillery, the Collector may withdraw the license granted for the working of such distillery.

For removing spirituous liquors without payment of duty.

54. Whoever removes or attempts to remove, from any licensed distillery constructed and worked after the English method, any spirituous liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any spirituous liquors for which the Collector has not issued a pass, shall for every such offence be punished with fine not exceeding one thousand rupees;

and the liquors, together with the vessels containing the same and the animals and conveyances used in carrying them, shall be liable to confiscation.

If it appear to the Collector that the offence was committed with the consent or knowledge of the proprietor or manager, the Collector may withdraw the license granted for the construction and working of the distillery from which such liquors have been removed or attempted to be removed.

For irregular re-land of spirituous liquors.

55. Whoever re-lands, or attempts to re-land, any spirituous liquors shipped for exportation, without a special pass from the Collector of Revenue at the place of exportation, shall for every such offence be punished with fine not exceeding five hundred rupees;

and the liquors, together with the casks and vessels containing the same, and the carts, boats, and animals employed in carrying them, shall be liable to confiscation.

For working brewery without license.

56. Whoever constructs or works a brewery, or manufactures malt liquor, without a license, shall for every such offence be punished with fine not exceeding five hundred rupees.

For refusing to produce license on demand of Excise officer.

57. Every person licensed to manufacture country spirits or to sell spirituous or fermented liquors or intoxicating drugs, who fails to produce his license on the demand of any Excise officer, or who commits any act in breach of any of the conditions of his license not otherwise provided for in this Act, shall for every such offence be punished with fine not exceeding fifty rupees.

For breach of license.

For sale in contravention of license.

58. Every licensed retail vendor, who sells any larger quantity of spirituous or fermented liquors, or intoxicating drugs, than is allowed to be sold by

retail by this Act, and every licensed wholesale vendor who makes a retail sale, shall for every such offence be punished with fine not exceeding two hundred rupees.

Proviso.

Provided that nothing in this section shall be held to prohibit the grant to the same person of both wholesale and retail licenses, subject to the provisions of this Act.

For permitting drunkenness, &c., in shop.

59. Every person licensed to sell spirituous or fermented liquors, or intoxicating drugs, who permits drunkenness, riot, or gaming in his shop, or permits persons of notoriously bad character to meet or remain therein, or receives any wearing apparel or other effects in barter for liquors or drugs, shall for every such offence be punished with fine not exceeding two hundred rupees.

For conveying country spirits from distillery without pass, &c.

60. Whoever conveys or attempts to convey any country spirits from a distillery established under section seven without a pass, or exceeding the quantity for which a pass has been granted,

or introduces or attempts to introduce any country spirits manufactured at another place into the limits fixed for the consumption of spirits manufactured at such distillery, without a special pass from the Collector,

shall for every such offence be punished with fine not exceeding five hundred rupees.

For contravening of rules prescribed by the Chief Revenue Authority.

61. Whoever wilfully contravenes any rule prescribed by the Chief Revenue Authority for the management of a distillery established as aforesaid, otherwise than as provided for in the last preceding section, shall for every such offence be punished with fine not exceeding fifty rupees.

For illicit manufacture or sale of country spirits, &c.

62. Every person other than a licensed manufacturer who manufactures any country spirits,

and every person other than a licensed vendor, or a person duly authorized to supply licensed vendors, who sells any spirituous or fermented liquors, or intoxicating drugs,

and every person authorized to supply licensed vendors, who sells any such liquors or drugs to any person other than a licensed vendor,

shall for every such offence be punished with fine not exceeding five hundred rupees.

Proviso.

Nothing in this section or in section twelve applies to the sale by auction of any spirituous liquors, wines, or beer purchased by any person for his private use and so disposed of upon his quitting a station or after his decease.

For illegal possession of country spirits, &c.

63. Every person, other than a licensed manufacturer or vendor, or a person duly authorized to supply licensed vendors, who has in his possession any larger quantity of country spirits, or tárí, or pachwáí, or intoxicating drugs, except opium, than may legally be sold by retail under the provisions of section nineteen,

or transports by land or by water, or has in his possession, any spirituous liquors made at a distillery worked according to the English method, or any imported spirituous or fermented liquors, in larger quantity than two gallons, without a pass from the Collector or other officer duly empowered in that behalf,

shall for every such offence be punished with fine not exceeding two hundred rupees;

and the liquors and drugs, together with the vessels, packages, and coverings in which they are found, and the animals and conveyances used in carrying them, shall be liable to confiscation.

Proviso.

Provided, that nothing in this section extends to any spirituous liquors, wines, or beer, purchased by any person for his private use and not for sale.

Exceptions as to tárí, ganja and bhang.

64. The provisions of the two last preceding sections, so far as they relate to the sale and possession of fermented liquors, do not apply to the sale and possession of tárí, the produce of the date tree, when supplied or used for the manufacture of gúr or molasses; and the provisions of the said sections relating to the sale and possession of intoxicating drugs, do not apply to the sale and possession of ganja or bhang by the cultivators of the plants which produce those drugs respectively.

Every such cultivator selling ganja or bhang in breach of the prohibition contained in section twenty, shall for every such offence be punished with fine not exceeding five hundred rupees.

For having in possession a greater quantity of opium than five tolas weight.

65. Every person, other than a licensed vendor, who has in his possession a greater quantity of opium than five tolas weight, shall for every such offence be punished with fine not exceeding five hundred rupees, unless the opium found in his possession exceeds the weight of thirty-one sers and a quarter, in which case the penalty may be increased at a rate not exceeding sixteen rupees the ser for all the opium so found in excess of that weight;

and the opium, together with the vessels, packages, and coverings in which it is found, and the animals and conveyances used in carrying it, shall be liable to confiscation.

Exception in favour of—

66. Nothing in section sixty-five applies to the persons and circumstances hereinafter specified, namely:—

Opium cultivators.

(a) Authorized opium cultivators having newly extracted opium in their possession during the usual period between the full growth of the poppy and the delivery of the produce to the opium agent.

Travellers.

(b) Travellers and visitants from foreign States or countries having in their possession any quantity of foreign opium not exceeding two sers, or, in British Burma, five tolas, the produce of such foreign States and countries, and intended for the private use of such travellers and visitants, or their attendants, and not for sale or barter.

And horse dealers.

(c) Dealers in horses travelling with strings of horses from beyond the limits of British India, and having in their possession opium, the produce of foreign States or countries, not exceeding in quantity the proportion of ten tolas weight for each horse.

If opium be found in the possession of any such traveller, visitant, or dealer in horses in excess of the quantities above specified, such excess shall be liable to confiscation; but the person in whose possession it may be found shall not be subject to any further penalty.

For possession of excessive quantity of opium by travellers, &c.

67. Every licensed vendor, who sells or offers for sale opium adulterated with any foreign substance, not being a preparation or admixture of opium for the sale of which he has taken out a license,

For sale of adulterated opium, &c., by licensed vendors.

or, who, except in districts exempted from the operation of section eighteen, sells or has in his possession any opium other than the opium supplied to him from the Government stores,

shall for every such offence be punished with fine not exceeding five hundred rupees, and the license held by him shall be withdrawn, and the opium, together with the vessels or packages in which it is found, shall be seized and confiscated.

68. Every proprietor, farmer, tahsíldár, gumáshta, or other manager of land, who authorizes or connives at the manufacture of country spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, shall for every such offence be punished with fine not exceeding five hundred rupees.

For conniving at illicit manufacture or sale of spirits, &c.

69. Any Police officer who, without lawful excuse, neglects or refuses to assist as aforesaid, and any dárogha or other officer in charge of a Police station, who, on application made by an Excise officer under section forty-five, fails to attend a search himself, or to depute a subordinate officer not being below the grade of a jamadár, shall for everg such offence be punished with fine not exceedin five hundred rupees.

On police neglecting to assist.

70. Whoever maliciously gives false information against any person as being engaged in the unlawful manufacture of spirits, or as selling or having in his possession any spirituous or fermented liquors or intoxicating drugs in contravention of this Act, and so procures that such person be arrested or that any house, boat, or other place be searched, to the injury or annoyance of such person, or any other person whatsoever, shall for every such offence be punished with fine not exceeding five hundred rupees, or with imprisonment for a term not exceeding six months, or with both.

For maliciously giving false information.

Such fine or any part thereof may be paid to the person aggrieved.

71. Any Excise officer who without reasonable ground of suspicion,

For vexatious search or seizure.

searches or causes to be searched any house, boat, or other place,

or vexatiously and unnecessarily seizes the moveable property of any person, on the pretence of seizing or searching for any spirituous liquors or intoxicating drugs liable to confiscation under this Act,

or vexatiously and unnecessarily arrests any person,

or commits any other excess not required for the execution of his duty,

shall for every such offence be punished with fine not exceeding five hundred rupees.

Such fine, or any part thereof, may be paid to the person aggrieved.

72. Any Excise officer who neglects to report the particulars of an arrest, seizure, or search within twenty-four hours thereafter, or delays carrying to the Magistrate or Collector at the case may be, any person arrested, or any illicit articles seized under this Act, shall for every such offence be punished with fine not exceeding two hundred rupees.

On Excise officers for delay in reporting arrest, &c., or in carrying person arrested to Magistrate or Collector.

73. Any Excise officer unlawfully releasing or conniving at the escape of any person arrested under this Act, or conniving at the manufacture of spirits or the sale of spirituous or fermented liquors or intoxicating drugs by any unlicensed person, or by any licensed person, contrary to the terms of his license, or acting in a manner in consistent with his duty, for the purpose of enabling any person to do anything where by any of the provisions of this Act may be evaded or broken, or the Excise Revenue defrauded;

For conniving at escape of persons arrested, &c.

and any officer invested with local jurisdiction, authorizing or conniving at the establishment of any unlicensed shop for the sale of such liquors or drugs as aforesaid in any place subject to his control,

shall for every such offence be punished with fine not exceeding five hundred rupees.

74. All fines leviable for offences against this Act, and all seizures of goods liable to confiscation under this Act, shall be adjudged by the Magistrate on the information of the Collector or any Excise officer;

Adjudication of penalties and seizures.

Provided that no such information shall be necessary in any case of complaint preferred to a Magistrate under section fifty-nine, sixty-nine, seventy, seventy-one, seventy-two or seventy-three.

75. In all cases in which complaint or information is preferred to a Magistrate of offences committed against this Act, not being cases in which persons are sent in custody by a Collector or Excise officer, the Magistrate shall issue a summons requiring the attendance of the person accused.

Procedure in cases other than those of persons sent in custody by a Collector or Excise officer.

The rules contained in the Code of Criminal Procedure, for the trial of cases before a Magistrate, and for appeal against orders passed by a Magistrate, shall apply to trials under this Act.

Provided that no complaint or information of an offence against this Act shall be admitted, unless it be preferred within six months after the commission of the offence to which the complaint or information refers.

76. Whenever any person is convicted of an offence against this Act, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty provided for such offence, to imprisonment for a term not exceeding six months.

Punishment on second or subsequent conviction.

A like punishment of imprisonment not exceeding six months shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

Confinement in civil jail.

77. Every person imprisoned for an offence under section fifty-nine, sixty-nine, seventy, seventy-one, seventy-two or seventy-three, shall be confined in the criminal jail, and every person imprisoned for an offence under any other section shall be confined in the civil jail.

Disposal of confiscated goods.

78. All things confiscated under this Act, except opium, shall be disposed of by the Collector by public sale.

Opium so confiscated shall be sent for examination to the Civil Surgeon of the station, and, if declared by him to be fit for use, shall be sent to the Government factories, or otherwise disposed of in such manner as the Chief Revenue Authority directs. If declared to be unfit for use, it shall be immediately destroyed.

Disposal of fines, &c., as rewards.

79. One-half of all fines levied from persons convicted of the unlawful manufacture of spirits, or of the unlawful sale or possession of spirituous or fermented liquors or intoxicating drugs, and one-half of the proceeds from sale of all confiscated articles except opium, and in the case of opium confiscated and declared by the Civil Surgeon to be fit for use, a reward of one rupee eight annas for each ser, shall, upon adjudication of the case, be awarded to the officer or officers who apprehended the offender.

The other half of such fines and forfeitures, and the other half of the proceeds of sale, or in the case of opium as aforesaid, a reward of one rupee eight annas for each ser, shall be given to the informer.

Rewards where no fine is realized.

If in any case the fine or forfeiture is not realized, the Chief Revenue Authority may grant such reasonable reward, not exceeding two hundred rupees, as may seem fit; and such Authority may direct by general order what classes of Excise officers shall receive rewards, and what classes shall have no title to share therein.

Fines undisposed of to belong to Government.

80. All fines levied under this Act, the disposal of which is not specially provided for, shall belong to Government.

Special rewards to informers.

But the Chief Revenue Authority may appropriate any portion thereof, not exceeding one-half, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

IX.—MILITARY CANTONMENTS.

Rules respecting the manufacture and sale of spirits, &c., in Military Cantonments.

81. Within the limits of any Military Cantonment, and within such distance from those limits as the Local Government in any case prescribes, no licenses for the manufacture of spirits, or for the sale of spirituous and fermented liquors shall be granted, nor shall the duties leviable upon such spirits and liquors be let in farm, unless with the knowledge and consent of the Commanding Officer:

and upon his requisition any license which has been granted, either by the Collector or by a farmer, within such distance or limits shall be immediately withdrawn.

Mode of making arrest or search within Military Cantonments.

82. In all other respects, the foregoing provisions of this Act shall have effect within such limits or distance:

Provided that, when arrest or search is to be made within the limits of any Cantonment, the Collector or other Officer authorized under this Act to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible.

Provided also that nothing herein contained shall affect the provisions of Act No. XXII of 1864 (*to make provision for the administration of Military Cantonments*).

X.—MISCELLANEOUS.

Drawback on exportation.

83. A drawback of the duty levied under Part IV of this Act on spirits manufactured after the English method, and exported by sea to Aden or any port not situate in British India shall be allowed by the Collector of Customs at the port of exportation:

Provided that the exportation be made within one year from the date of the payment of duty under this Act, and that the spirits, when brought to the Custom House, be accompanied by the pass in which such payment is certified.

The amount of drawback to be allowed upon spirits for which duty has been paid shall be regulated according to the strength and quantity of the said spirits, as ascertained by such proof and gauge.

The quantity of spirits, for which credit is to be given in the settlement of any bond, shall be determined in the same manner.

No drawback on spirits exported to British Indian ports except Aden or shipped as stores.

84. No drawback shall be allowed on spirits exported to any port in British India except Aden, or on spirits shipped as stores.

Recovery of sums due under bond.

85. Any sum remaining due to Government upon the settlement of a bond executed according to the provisions of this Act, may be recovered by any process for the time being in force for the recovery of arrears of revenue due from farmers of land or their sureties, or by suit on the bond in any Court of competent jurisdiction.

Appeals from orders and sentences passed under this Act.

86. All orders passed by a Collector under this Act shall be appealable to the Commissioner in the usual manner under the rules in force relative to appeals from the orders of Collectors.

Powers vested in officers of the Opium Department.

87. In the districts in which the poppy is cultivated on account of Government, the Deputy Opium Agents and Sub-Deputy Agents shall exercise the

powers conferred by this Act on Collectors, so far as the same relate to the suppression of illegal dealings in opium;

and the officers of the Opium Department shall exercise the powers conferred by this Act on Excise officers for the seizure of illicit opium and the arrest of persons found in possession thereof, and in respect to such seizures and arrests, shall be deemed to be Excise officers within the meaning of this Act.

Legalization of levy of Excise duties in Oudh.

88. All duties heretofore levied in Oudh on spirituous and fermented liquors or intoxicating drugs, shall be deemed to have been levied in accordance with law.

Indemnity-clause.

All officers and other persons are hereby indemnified for anything done before the passing of this Act which might lawfully have been done if this Act had been in force, and no suit or other proceeding shall be maintained against any such officer or other person in respect of anything so done.

SCHEDULE.

NUMBER AND YEAR.	TITLE OF ACT.
XXI of 1856	An Act to consolidate and amend the law relating to the Abkarse Revenue in the Presidency of Fort William in Bengal.
XXIII of 1860 ...	An Act to amend Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal).
X of 1864 .	An Act to amend Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal).
XXVIII of 1864	An Act to provide for the extension of Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal) to the provinces under the control of the Lieutenant Governor of the Punjab.
XXIII of 1868	An Act to give validity to certain Abkári Rules in British Burma.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 24th March 1871, and is hereby promulgated for general information:—

ACT No. XI OF 1871.

An Act to abolish the Financial Commissionership of Oudh.

Preamble.

WHEREAS it is expedient to abolish the office of Financial Commissioner of Oudh; It is hereby enacted as follows:—

Abolition of Financial Commissionership.

1. The said office is hereby abolished.

Power to invest certain officers with jurisdiction of Financial Commissioner.

2. The Governor General in Council may from time to time, by notification in the *Gazette of India*, invest the Chief Commissioner of Oudh, the Judicial Commissioner of Oudh or any Commissioner in that Province, with all or any of the powers which, if this Act had not been passed, the said Financial Commissioner might have exercised under any law, rule or order having the force of law.

Transfer of pending appeals.

3. All appeals now pending in the Court of the said Financial Commissioner shall be transferred to such Courts as the Governor General in Council may, by such notification as aforesaid, direct in this behalf.

Disposal of such appeals.

All such appeals shall be disposed of as if they had been originally presented in the Court to which they are so transferred, and the orders of such Court shall have the same effect as if they had been made by the said Financial Commissioner, and as if this Act had not been passed.

Repeal of Act XXXVII of 1867.

4. Act No. XXXVII of 1867 *(for transferring appeals from the Court of the Financial, to the Court of the Judicial, Commissioner of Oudh, and for other purposes)* is hereby repealed.

Amendment of Act XIX of 1868.

5. Act No. XIX of 1868 *(to consolidate and amend the law relating to rent in Oudh)*, sections 84, 93, 94 and 98, shall be construed as if, for "Financial Commissioner," the words "Judicial Commissioner" were substituted.

WHITLEY STOKES,
Secy. to the Govt. of India.

The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 25, 1871.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making Laws and Regulations, or published under Rule 19.

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 10th March 1871, and was referred to a Select Committee with instructions to make their report thereon in a fortnight :—

No. 8 of 1871.

THE LAND IMPROVEMENT BILL, 1871.

CONTENTS.

PREAMBLE.

CHAPTER I.—*Preliminary.*

Sections.

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   Local extent.
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2. Repeal of enactments.
3. Interpretation-clause.

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4. Application for advance.
5. Procedure of Collector on receiving application.
6. When Collector may grant certificate.
7. Notice to landlord.
8. Proof of service of notice.
9. Certificate when granted
10. Contents of certificate.
11. Advance of money by Collector.

Sections.

12. Advances recoverable as arrears of land-revenue.
13. Advance not to raise presumption ownership.

CHAPTER III.—*Supplementary Powers.*

14. Power to fix aggregate amount of advances.
15. Power to make rules.
    Schedule.

A Bill to consolidate and amend the law relating to advances of money by the Government for the construction of permanent works of agricultural improvement.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to advances of money by the Government for the construction of permanent works of agricultural improvement; It is hereby enacted as follows :—

CHAPTER I.—*Preliminary.*

Short title.

1. This Act may be called "The Land Improvement Act, 1871":

Local extent.

It extends only to the territories respectively under the government of the Lieutenant Governors of the North-Western Provinces and the Panjáb and under the administration of the Chief Commissioners of Oudh, the Central Provinces and British Burma;

Commencement.

And it shall come into force on the passing thereof.

Repeal of enactments.

2. The enactments mentioned in the schedule hereto annexed shall be repealed to the extent specified therein.

Interpretation-clause.

3. In this Act—

"Land" means land used for agricultural purposes, or waste land which is cultivable;

"Land"

"Rent" means whatever is payable or deliverable for the use or occupation of land;

"Rent."

"Landlord" includes a superior, mesne or immediate proprietor and any person entitled for the time being to receive rent directly from a tenant;

"Landlord."

"Tenant" means any person actually using or occupying land, and liable to pay or deliver rent therefor:

"Tenant."

Improvement."

"Improvement" means:—

1st, wells, tanks and other works for the storage, supply, or distribution of water for agricultural purposes, or the preparation of land for irrigation;

2nd, works for the drainage of land;

for the reclaiming of land from rivers, or from other waters;

for the protection of land from floods, or from erosion or other damage by water;

3rd, the reclaiming, clearing, and enclosing of waste lands for agricultural purposes;

4th; the clearing of the land from stones or other obstacles to cultivation;

5th, the renewal or re-construction of any of the foregoing works, or such alterations therein, or additions thereto, as are not required for maintaining the same, and which increase durably their value; and

"Collector" means the Collector of land-revenue, or the Deputy Commissioner, or any officer authorized by the Local Government to exercise the powers of a Collector under this Act.

"Collector."

CHAPTER II.—*Advances of Money for making Improvements.*

Application for advance.

4. Any landlord or tenant desiring to make an improvement in any land of which he is in possession or occupation, and to obtain an advance of money to enable him to make such improvement, may make an application to the Collector for such advance, stating at the same time the nature and amount of the security which the applicant proposes to furnish for the repayment of such advance.

Procedure of Collector on receiving application.

5. On receiving such application, the Collector shall make such inquiry as he deems necessary to ascertain the propriety or otherwise of making the advance.

When Collector may grant certificate.

6. If the Collector be satisfied—

(*a*) that the improvement will immediately or prospectively increase the annual value of the land to be improved by an amount exceeding the largest sum to be charged in any one year under this Act for the repayment of the advance, and

(*b*) that the proposed security is adequate,

he may grant to the applicant a certificate sanctioning an advance of money for the purpose of making the improvement.

Notice to landlord.

7. If (*a*) the applicant is a tenant not having the right to transfer his interest in the land without the consent of the landlord,

or (*b*) if the applicant is a tenant having such right, but the amount of the advance applied for exceeds the value of the said interest,

and if, in either of such cases, the Collector is not satisfied that the proposed security is adequate,

the Collector shall serve notice of the application on the landlord personally or upon his agent authorized to receive service on his behalf.

Proof of service of notice.

8. No such notice shall be deemed to have been served unless the service is acknowledged by the landlord or his agent, or the fact of its having been made be otherwise established to the satisfaction of the Collector.

Certificate when granted.

9. If the landlord does not within one month after such service signify in writing to the Collector his dissent to the making of the proposed improvement, or if he dissents but, after the Collector has explained his reasons for thinking the improvement desirable, withdraws in writing such dissent, the Collector may grant the certificate.

Contents of certificate.

10. The certificate shall

(*a*) state the amount of the advance;

(*b*) state the conditions under which it is to be made and recovered;

(*c*) specify the land or interest in the land (if any) which, in the event of any sum not being repaid by the person receiving the advance, shall become chargeable for the repayment of the same; and

(*d*) state the nature and amount of any other security furnished.

Advance of money by Collector.

11. When such certificate has been granted, the Collector may make the advance therein mentioned.

Advances recoverable as arrears of land-revenue.

12. All sums stated in such certificate shall, when they become due, be recoverable from the person to whom the advance was made, or from any person who has become security for the repayment thereof, as if they were arrears of land revenue due by the person to whom the advance was made or by his security.

If any such sum cannot be so recovered, it shall be recoverable as if it were an arrear of revenue due on the land specified in the said certificate:

Provided that when the person to whom the advance was made is a landlord or a tenant having a right to transfer his interest in the land without the consent of the landlord, the interest of no person, other than such landlord or tenant, in the said land shall be sold under this section.

Advance not to raise presumption of ownership.

13. The making of an advance under this Act to a tenant shall in no case be deemed to confer upon him any right to or interest in the land in respect of which the advance is made, or to alter the respective rights or interests of landlord and tenant in such land.

CHAPTER III.—*Supplementary Powers.*

Power to fix aggregate amount of advances.

14. The Governor General in Council shall determine, from time to time, the aggregate amount which may be applied by the Local Government for the purpose of making advances under this Act, or which may be permitted to remain outstanding and not repaid or discharged at any one time, on account of such advances.

Power to make rules.

15. The Local Government, with the previous sanction of the Governor General in Council, may make rules consistent with this Act in all matters connected with its enforcement, and may, from time to time, alter and add to the rules so made.

Such rules shall, among other things, make provision :—

1*st*, for prescribing the manner in which applications may be made by persons desiring to obtain advances from the Collector for making improvements, and in which inquiries relating to such applications shall be conducted;

2*nd*, for prescribing the forms which are to be used in any proceeding under this Act;

3*rd*, for determining the conditions under which such advances may be made, and under which they are to be repayable;

4*th*, for securing the due expenditure of such advances, and the due execution, inspection, and maintenance, during the term fixed for the repayment of the advance, of the improvements for which the advances are made;

5*th*, for keeping and auditing the accounts of such advances;

6*th*, for making local enquiries or otherwise carrying out the provisions of this Act.

Any sums expended by the Collector in accordance with rules made under this section shall be recoverable as if they were part of the advance in connection with which they were made.

SCHEDULE.

Bengal Regulations.

Number and Year.	Title.	Extent of repeal.
II. 1793.	A Regulation for abolishing the Courts of Maal Adawlut or Revenue Courts, and transferring the trial of the suits which were cognizable in those Courts to the Courts of Dewanny Adawlut; and prescribing rules for the conduct of the Board of Revenue and the Collectors.	Sections twenty-three and forty-four.
XIV. 1793	A Regulation for the recovery of arrears of the public revenue assessed upon the lands, from Zemindars, independent Talookdars, and other actual proprietors of land, and farmers of land holding farms immediately of Government.	Section forty.

SCHEDULE—*continued.*

BENGAL REGULATIONS—*continued.*

Number and Year.	Title	Extent of repeal.
III. 1794	A Regulation for exempting proprietors of land (with certain exceptions) from being confined for arrears of revenue; and for prescribing the process by which Tehsildars are to demand payment of arrears; and for enabling the Collectors to recover from Native Officers employed under them, public money or papers which they may embezzle or retain; and for expediting the trial of causes relating to the public revenue or the rents of individuals.	Section eight.
VI. 1795	A Regulation prescribing the process by which the Collector and the Tehsildars are to realize the public revenue payable from the lands in the province of Benares.	Section forty-six.
XLVI. 1795	A Regulation for extending to the Province of Benares, Regulation XXXIII, 1793, entitled, "A Regulation for re-enacting, with Modifications, the Rules passed on the 11th February and 21st October, 1791, for repairing the Embankments kept in Repair at the public Expense; and for encouraging the digging of Tanks or Reservoirs and Watercourses, and making Embankments.	The whole.
XLIV. 1803	A Regulation prescribing Rules for the Repair of Watercourses, Wells, and of other Works constructed for the Improvement of the Cultivation of the Lands, and kept in Repair at the public Expense, in the Provinces ceded by the Nawaub Vizier to the Honourable the English East India Company, and for affording Encouragement to Individuals to construct such Works.	The whole.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill is to consolidate and amend the law relating to advances of money by the Government for the construction of works of agricultural improvement.

Almost from the commencement of the British rule in India, the Government has recognized the duty of making advances, usually called *takkávi*, to the owners and occupiers of land, for the purpose of promoting the construction of minor works of agricultural improvement, not requiring much engineering skill or the employment of large numbers of labourers, but of such a description that they can be designed and carried out by the people themselves. The existing law upon the subject is contained in the Regulations mentioned in the schedule to the Bill. It is provided by these enactments that *takkávi* advances shall be recoverable by the same processes which are applicable to the recovery of arrears of land-revenue, and the security for repayment is thus rendered complete.

The provisions of the Regulations in question are, in some respects, hardly suited to the circumstances of the present time. The consolidation of the existing law upon the subject is necessary, and it is desirable to take the opportunity of amending the law where it is defective.

The system under which *takkávi* advances have long been made in India for permanent agricultural improvements, and which it is proposed to continue under the present Bill, is identical in principle with that which has been carried out, with admirable results, in the United Kingdom, by means of the Land Improvement Acts, and it is believed that this principle may properly receive a wider and more systematic development in India than has hitherto been given to it.

The Bill defines the classes of works for which the assistance of the Government may be granted; it authorizes the Local Governments, with the previous sanction of the Governor General in Council, to make rules prescribing the manner in which applications for advances may be made; the conditions under which advances may be granted, and under which they will be re-payable; for securing the due expenditure of the advances, the proper execution, inspection and maintenance of the works for which the advance was made; and for the keeping and auditing of accounts.

Long experience has shown that the system of granting advances of this description cannot throw any financial burden on the public, for no advance can be made unless the reproductive character of the work is certain, while the security for the repayment, both of the capital and interest, will be in every case complete.

The Bill refers only to advances for works of permanent agricultural improvement. A vicious system formerly prevailed in some parts of India, under which nominal advances, called *takkávi*, were often made to liquidate balances due on account of Government revenue, and for other temporary purposes. This system had nothing in common with that described in the present Bill.

JOHN STRACHEY.

The 16th January 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill, and Statement of Objects and Reasons accompanying it, are published for general information, by order of His Excellency the Governor General, under the 19th of the Rules for the Conduct of Business at Meetings of the Council of the Governor General of India for the purpose of making Laws and Regulations.

No. 10 OF 1871.

A Bill for the levy on Land of rates to be applied to provincial local purposes in the North-Western Provinces.

Preamble.

WHEREAS it is expedient to provide, in the North-Western Provinces of the Presidency of Fort William, for the levy on land of rates to be applied to local purposes; It is hereby enacted as follows:—

I.—Preliminary.

Short title.

1. This Act may be called "The North-Western Provinces Local Rates Act, 1871."

Extent of Act.

It extends only to the territories subject to the Lieutenant-Governor of the North-Western Provinces,

and it shall come into force on the first day of April 1871.

Interpretation-clause.

2. In this Act—

"Commissioner" means Commissioner of a Division;

"Collector" means the Head Revenue Officer of a district;

"Division" and "district" mean the tracts of country ordinarily known by such names for purposes of civil administration;

"Land" means land used for agricultural purposes, or waste land which is cultivable.

"Rent" means whatever is payable or deliverable for the use or occupation of land.

"Tenant" means any person using or occupying land, and liable to pay or deliver rent therefor.

"Landlord" means the person in possession of an 'estate' or a share of an estate, or of the rents and profits of such estate or share.

"Estate" means all or any part of a village separately assessed to the payment of land revenue, or of which the land revenue has, either wholly or in part, been released, compounded for, redeemed, or assigned.

"Annual value" means as follows:

(1). In cases in which the settlement of the land-revenue is liable to periodical revision, it means double the amount of the land-revenue for the time being assessed on an estate;

(2). In cases in which such settlement is not liable to such revision, or in which the land-revenue has been wholly or in part, released, compounded for, redeemed or assigned, it means double the amount which, if the settlement were liable to such revision, would be assessable as land-revenue on the estate.

"Local purposes" means—

(1). The construction, repair and maintenance of roads and communications;

(2). The maintenance of the police;

(3). The construction and repair of school-houses, the maintenance and inspection of schools, and the training of teachers;

(4). The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells, and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works likely to promote the public health, comfort or convenience.

II.—Rates on Land in Estates in Districts of which the Settlement is liable to Revision.

Rate on estates where the settlement has expired.

3. Every estate situate in any district in which the term of the settlement of the land-revenue made under Regulation IX of 1833 has expired, shall be liable to the payment of such rate,

And of extra or additional fees payable—

for every registration under section thirty:
for the issue of commissions:
for filing translations:
for attending at private residences:
and for such other matters as appear to the Local Government necessary to effect the purposes of this Act.

Alteration of fees.

The Local Government may from time to time, subject to the like approval, alter such table.

Publication of fees.

A table of the fees so payable shall be published in the official *Gazette*, and a copy thereof in English and the Vernacular language of the District shall be exposed to public view in every registration office.

Fees payable on presentation

78. All fees for the registration of documents under this Act shall be payable on the presentation of such documents.

PART XIV.

PENALTIES.

Penalty for incorrectly endorsing, copying, translating or registering documents with intent to injure.

79. Every registering officer appointed under this Act and every person employed in his office for the purposes of this Act, who, being charged with the endorsing, copying, translating or registering of any document presented or deposited under the provisions, endorses, copies, translates or registers such document in a manner which he knows or believes to be incorrect, intending thereby to cause, or knowing it to be likely that he may thereby cause injury, as defined in the Indian Penal Code to any person, shall be punished with imprisonment for a term which may extend to seven years, or with fine, or with both.

Penalty for certain other offences.

80. Whoever commits any of the following offences shall be punishable with imprisonment for a term which may extend to seven years, or with fine, or with both:—

Making false statements before registering officer.

(*a*) intentionally makes any false statement, whether on oath or not, and whether it has been recorded or not, before any officer acting in execution of this Act, in any proceeding or enquiry under this Act,

Delivering false copy or translation.

(*b*) intentionally delivers to a registering officer in any proceeding under section nineteen or section twenty-one a false copy or translation of a document, or a false copy of a map or plan,

False personation.

(*c*) falsely personates another, and in such assumed character presents any document, or makes any admission or statement, or causes any summons or commission to be issued, or does any other act in any proceeding or enquiry under this Act,

Abetment of offences under this Act.

(*d*.) abets within the meaning of the Indian Penal Code anything made punishable by this Act.

Registering officer may institute prosecutions.

81. A prosecution for any offence under this Act coming to the knowledge of a registering officer in his official capacity may be instituted by or with the permission of the Inspector General, the Branch Inspector General of Sindh, the Registrar or the Sub-Registrar, in whose territories, District or Sub-District, as the case may be, the offence has been committed.

Offences punishable under this Act shall be triable by any court or officer exercising powers not less than those of a Subordinate Magistrate of the first class:

Provided that in imposing penalties under this Act, no such Court or Officer shall exceed the limits of jurisdiction prescribed by the law for the time being in force as to such Court or Officer.

All fines imposed under this Act may be recovered, if for offences committed outside the limits of the Presidency Towns, in the manner prescribed by the Code of Criminal Procedure and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such Towns for the time being in force.

Registering officers to be deemed public servants.

82. Every registering officer appointed under this Act shall be deemed a public servant within the meaning of the Indian Penal Code.

Every person shall be legally bound to furnish information to such registering officer when required by him to do so. And in section two hundred and twenty-eight of the same Code, the words "judicial proceeding" shall include any proceeding under this Act.

PART XV.

MISCELLANEOUS.

Destruction of unclaimed documents.

83. Documents (other than wills) remaining unclaimed in any registration office, for a period exceeding two years, may be destroyed.

Registering officer not to be liable for anything *bonâ fide* done or refused in his official capacity.

84. No registering officer shall be liable to any suit, claim or demand by reason of anything in good faith done or refused in his official capacity.

Nothing done by registering officer to be invalidated by defect in his appointment or procedure.

85. Nothing done in good faith pursuant to this Act, or any Act hereby repealed, by any registering officer, shall be deemed invalid merely by reason of any defect in his appointment or procedure.

Registration of documents executed by Government officers or certain public functionaries.

86. Notwithstanding anything herein contained, it shall not be necessary for any officer of Government, or for the Administrator General of Bengal, Madras or Bombay, or for any Official Trustee, or for the Sheriff, Receiver or Registrar of a High Court, to appear in person or by agent at any registration office in any proceeding connected with the registration of any instrument executed by him in his official capacity, or to sign as provided in section fifty-eight.

But when any instrument is so executed, the registering officer to whom such instrument is presented for registration may, if he think fit, refer to any Secretary to Government or to such officer of Government, Administrator General, Official Trustee, Sheriff, Receiver or Registrar, as the case

may be, for information respecting the same, and, on being satisfied of the execution thereof, shall register the instrument.

Exemptions from Act.

Exemption of certain documents executed by or in favour of Government.

87. Nothing contained in this Act or any Act hereby repealed shall be deemed to require, or to have at any time required, the registration of any of the following documents or maps :—

(*a*.) Documents issued, received, or attested by any officer engaged in making a settlement or revision of settlement of land revenue, and which form part of the records of such settlement.

(*b*.) Documents and maps issued, received, or authenticated by any officer engaged on behalf of Government in making or revising the survey of any land, and which form part of the record of such survey.

(*c*.) Documents which, under any law for the time being in force, are filed periodically in any revenue office by patwáris or other officers charged with the preparation of village records.

(*d*.) Sanads, inám title-deeds, and other documents purporting to be or to evidence grants or assignments by Government of land or of any interest in land.

But all such documents and maps shall, for the purposes of sections forty-eight and forty-nine, be deemed to have been and to be registered in accordance with the provisions of this Act.

Inspection and copies of such documents.

88. Subject to such rules and the previous payment of such fees as the Local Government from time to time prescribes in this behalf, all documents and maps mentioned in section eighty-seven, clauses (*a*), (*b*) and (*c*), and all registers of the documents mentioned in clause (*d*), shall be open to the inspection of any person applying to inspect the same, and, subject as aforesaid, copies of such documents shall be given to all persons applying for such copies.

Recognition in Oudh and Burma for three months of powers of attorney not duly executed.

89. From the first of July to the first of October 1871 in the territories respectively administered by the Chief Commissioners of Oudh and British Burma, a power of attorney not duly executed according to the provisions of section thirty-three shall, notwithstanding anything therein contained, be deemed to have been duly executed under the provisions of the same section, if the registering officer is satisfied that it has been executed in good faith, and if a power of attorney attested under the provisions of this Act cannot be obtained within the time during which the document sought to be registered can, under such provisions, be accepted for registration.

Burmese registration-rules confirmed.

90. All rules relating to registration heretofore enforced in British Burma shall be deemed to have had the force of law, and no suit or other proceeding shall be maintained against any officer or other person in respect of any thing done under any of the said rules.

FIRST SCHEDULE.

(See Section 2.)

Number and year.	Title.	Extent of repeal.
XXII of 1864	An Act to make provision for the Administration of Military Cantonments.	Sections ten and forty-five.
XX of 1866	An Act to provide for the Registration of Assurances.	The whole.
XXVII of 1868	An Act to exempt certain Instruments from the Indian Registration Act, 1866.	The whole.
VII of 1870	The Court Fees Act	In Schedule I the number and words following: "3. Petition under the Indian Registration Act, section fifty-three."
	All Rules relating to the registration of documents and having the force of law in Oudh.	The whole.
	All Rules relating to the registration of documents and having the force of law in any part of British Burma.	The whole.

SECOND SCHEDULE.

Form of petition under section 73.

Stamp eight annas.

To the Judge of the District Court [*or* To the Deputy Commissioner] of

The , day of 18 .

The petition of A. B. of
Sheweth—

1. That by an instrument dated the day of and made between C. D. of the one part and your petitioner of the other part, certain lands were conveyed to your petitioner absolutely.

2. That such instrument was executed by the said C. D. on the day of 18 .

3. That the property to which such instrument relates is situate in the Sub-District of the Sub-Registrar of and in the District of .

4. That on the day of your petitioner presented the said instrument for registration under "The Indian Registration Act, 1871," in the office of the said Sub-Registrar.

5. That the said Sub-Registrar thereupon made an order of refusal, dated the day of 18 , to register the said instrument and gave your petitioner a copy, which is filed herewith, of the reasons for such order.

6. That your petitioner on the day of appealed to the Registrar of against such order.

7. That the said Registrar thereupon made an order of refusal, dated the day of to direct the registration of the said instrument and gave your petitioner a copy, which is filed herewith, of the reasons for such order.

8. That the reasons referred to in paragraphs 5 and 7 of this petition are, as your petitioner submits, insufficient.

Your petitioner therefore prays that your Honour will order the said Sub-Registrar to register the said instrument.

A. B.

Another Form.

Stamp eight annas.

To the Judge of the District Court [*or* To the Deputy Commissioner] of

The day of 18

The petition of A. B. of
Sheweth—

1. That by an instrument dated the day of and made between C. D. of the one part and your petitioner of the other part, certain lands were conveyed to your petitioner by way of mortgage to secure the sum of one thousand rupees.

2. That such instrument was executed by the said C. D. on the day of 18 .

3. That the property to which such instrument relates is situate in the Sub-District of the Sub-Registrar of and in the District of .

4. That on the day of your petitioner presented the said instrument for registration under the Indian Registration Act 1871 in the office of the said Sub-Registrar, and the said C. D. appeared personally before the said Sub-Registrar and falsely denied the execution of the said instrument.

5. That the said Sub-Registrar thereupon made an order of refusal dated the day of 18 to register the said instrument and gave your petitioner a copy, which is filed herewith, of the reasons for such order.

6. That your petitioner has complied with the requirements of the said Act so far as it has been possible for him to do so.

Your petitioner therefore prays that your Honour will order the said Sub-Registrar to register the said instrument.

A. B.

Form of Verification.

I, A. B., the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed.) A. B.

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WHITLEY STOKES,
Secy. to the Govt. of India.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 24th March 1871, and is hereby promulgated for general information:—

ACT No. IX OF 1871.

THE INDIAN LIMITATION ACT, 1871.

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AN ACT FOR THE LIMITATION OF SUITS AND FOR OTHER PURPOSES.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to the limitation of suits, appeals and certain applications to Courts; And whereas it is also expedient to provide rules for acquiring ownership by possession; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

Short title.

1. This Act may be called 'The Indian Limitation Act, 1871:'

Extent of Act.

It extends to the whole of British India; but nothing contained in sections two and three or in Parts II and III applies—

(a) to suits instituted before the first day of April, 1873,

(b) to suits under the Indian Divorce Act,

(c) to suits under Madras Regulation VI of 1831.

Commencement.

This Act shall come into force on the first day of July 1871.

Repeal of enactments.

2. On and from that day the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified in the third column of the same schedule.

Interpretation-clause.

3. In this Act, unless there be something repugnant in the subject or context—

'minor' means a person who has not completed his age of eighteen years:

'plaintiff' includes also any person through whom a plaintiff claims:

'nusance' means any thing done to the hurt or annoyance of another's immoveable property and not amounting to a trespass:

'bill of exchange' includes also a hundí:

'trustee' does not include a benámidár, a mortgagee remaining in possession after the mortgage has been satisfied, or a wrong-doer in possession without title:

'registered' means duly registered under the law for the registration of documents in force at the time and place of executing the document referred to in the context:

'foreign country' means any country other than British India;

and nothing shall be deemed to be done in 'good faith' which is not done with due care and attention.

PART II.

LIMITATION OF SUITS, APPEALS AND APPLICATIONS.

Dismissal of suits &c. instituted &c. after period of limitation.

4. Subject to the provisions contained in sections five to twenty-six (inclusive), every suit instituted, appeal presented, and application made after the period of limitation prescribed therefor by the second schedule hereto annexed, shall be dismissed, although limitation has not been set up as a defence.

Explanation.—A suit is instituted in ordinary cases when the plaint is presented to the proper officer: in the case of a pauper, when his application for leave to sue as a pauper is filed; and in the case of a claim against a company which is being wound up by the Court, when the claimant first sends in his claim to the official liquidator.

Illustrations.

(a).—A suit is instituted after the prescribed period of limitation. Limitation is not set up as a defence and judgment is given for the plaintiff. The defendant appeals. The appellate court must dismiss the suit.

(b).—An appeal presented after the prescribed period is admitted and registered. The appeal shall, nevertheless, be dismissed.

Proviso where court is closed when period expires.

5. *a.* If the period of limitation prescribed for any suit, appeal or application expires on a day when the Court is closed, the suit, appeal or application may be instituted, presented or made on the day that the Court re-opens:

Proviso as to appeals and applications for review.

b. Any appeal or application for a review of judgment may be admitted after the period of limitation prescribed therefor, when the appellant or applicant satisfies the Court that he had sufficient cause for not presenting the appeal or making the application within such period;

Different periods of limitation prescribed by local laws.

6. When, by any law not mentioned in the schedule hereto annexed and now or hereafter to be in force in any part of British India, a period of limitation differing from that prescribed by this Act is specially prescribed for any suits, appeals or applications, nothing herein contained shall affect such law.

Appeals from decrees of High Courts on original side.

And nothing herein contained shall affect the periods of limitation prescribed for appeals from, or applications to review, any decree, order or judgment of a High Court in the exercise of its original jurisdiction.

Legal Disability.

Legal disability.

7. If a person entitled to sue be, at the time the right to sue accrued, a minor, or insane, or an idiot,

he may institute the suit within the same period after the disability has ceased, or (when he is at the time of the accrual affected by two disabilities) after both disabilities have ceased, as would otherwise have been allowed from the time prescribed therefor in the third column of the second schedule hereto annexed.

When his disability continues up to his death, his representative in interest may institute the suit within the same period after the death as would otherwise have been allowed from the time prescribed therefor in the third column of the same schedule.

Nothing in this section shall be deemed to extend, for more than three years from the cessation of the disability or the death of the person affected thereby the period within which the suit must be brought.

Illustrations.

(a). The right to sue for the hire of a boat accrues to A during his minority. He comes of age four years after the accrual of the right. He may institute his suit at any time within three years from the date of his coming of age.

(b). A, to whom a right to sue for a legacy has accrued during his minority, attains full age eleven years after such right accrued. A has, under the ordinary law, only one year remaining within which to sue. But under this section

an extension of two years will be allowed him, making in all a period of three years from the date of his majority, within which he may bring his suit.

(*c*). A right to sue for an hereditary office accrues to A, who at the time is insane. Six years after the accrual of the right A recovers his reason. A has six years, under the ordinary law, from the date when his insanity ceased within which to institute a suit. No extension of time will be given him under this section.

(*d*). A right to sue as landlord to recover possession from a tenant accrues to A who is an idiot. A dies three years after the accrual of the right, his idiocy continuing up to the date of his death. A's representative in interest has, under the ordinary law, nine years from the date of A's death within which to bring a suit. This section does not extend that time.

Disability of one joint creditor.

8. When one of several joint creditors or claimants is under any such disability, and when a discharge can be given without the concurrence of such person, time will run against them all: but where no such discharge can be given, time will not run as against any of them until they all are free from disability.

Continuous running of time.

9. When once time has begun to run, no subsequent disability or inability to sue stops it:

Provided that where letters of administration to the estate of a creditor have been granted to his debtor, the running of the time prescribed for a suit to recover the debt shall be suspended while the administration continues.

Suits against express trustees and their representatives.

10. Notwithstanding anything hereinbefore contained, no suit against a person in whom property has become vested in trust for any specific purpose, or against his representatives, for the purpose of following in his or their hands such property, shall be barred by any length of time.

Explanation.—A purchaser in good faith for value from a trustee is not his representative within the meaning of this section.

Suits on foreign contracts.

11. Suits in British India on contracts entered into in a foreign country are subject to the rules prescribed by this Act.

Foreign limitation law.

12. No foreign rule of limitations shall be a defence to a suit in British India on a contract entered into in a foreign country, unless the rule has extinguished the contract, and the parties were domiciled in such country during the period prescribed by such rule.

PART III.

COMPUTATION OF PERIOD OF LIMITATION.

Exclusion of day on which right to sue accrues.

13. In computing the period of limitation prescribed for any suit, the day on which the right to sue accrued shall be excluded.

Exclusions in case of appeals and certain applications.

In computing the period of limitation prescribed for an appeal, an application for leave to appeal as a pauper, an application to the High Court for the admission of a special appeal, and an application for a review of judgment, the day on which the judgment complained of was pronounced, and the time requisite for obtaining a copy of the decree, sentence or order appealed against or sought to be reviewed, shall be excluded.

In computing the period of limitation prescribed for an application to set aside an award, the time requisite for obtaining a copy of the award shall be excluded.

Exclusion of time of defendant's absence from British India.

14. In computing the period of limitation prescribed for any suit, the time during which the defendant has been absent from British India shall be excluded, unless service of a summons to appear and answer in the suit can, during such absence, be made under the Code of Civil Procedure, section sixty.

Exclusion of time of suing *bonâ fide* in Court without jurisdiction.

15. In computing the period of limitation prescribed for any suit, the time during which the plaintiff has been prosecuting with due diligence another suit, whether in a Court of first instance or in a Court of appeal, against the same defendant or some person whom he represents, shall be excluded, where the last-mentioned suit is founded upon the same right to sue, and is instituted in good faith in a Court which from defect of jurisdiction, or other cause of a like nature, is unable to try it.

Explanation 1.—In excluding the time during which a former suit was pending, the day on which that suit was instituted, and the day on which the proceedings therein ended, shall both be counted.

Explanation 2.—A plaintiff resisting an appeal presented on the ground of want of jurisdiction, shall be deemed to be prosecuting a suit within the meaning of this section.

Exclusion of time during which commencement of suit is stayed by injunction.

16. In computing the period of limitation prescribed for any suit, the commencement of which has been stayed by injunction, the time of the continuance of the injunction shall be excluded.

Exclusion of time during which judgment-debtor sues to set aside execution sale.

17. In computing the period of limitation prescribed for a suit for possession by a purchaser at a sale in execution of a decree, the time during which the judgment-debtor has been prosecuting a suit to set aside the sale shall be excluded.

Effect of death before right to sue accrues.

18. When a person who would, if he were living, have a right to sue, dies before the right accrues, the period of limitation shall be computed from the time when there is a representative in interest of the deceased capable of suing.

When a person against whom, if he were living, a right to sue would have accrued, dies before the right accrues, the period of limitation shall be computed from the time when there is a representative whom the plaintiff may sue.

Nothing in the former part of this section applies to suits for the possession of land or of an hereditary office.

Effect of fraud.

19. When any person having a right to sue has, by means of fraud, been kept from the knowledge of such right or of the title on which it is founded,

and where any document necessary to establish such right has been fraudulently concealed,

the time limited for commencing a suit,

(*a*) against the person guilty of the fraud or accessory thereto, or,

(*b*) against any person claiming through him otherwise than in good faith and for a valuable consideration,

shall be computed from the time when the fraud first became known to the person injuriously affected thereby, or, in the case of the concealed document, when he first had the means of producing it or compelling its production.

Effect of acknowledgment in writing.

20. *a.* No promise or acknowledgment in respect of a debt or legacy shall take the case out of the operation of this Act, unless such promise or acknowledgment is contained in some writing signed, before the expiration of the prescribed period, by the party to be charged therewith or by his agent generally or specially authorized in this behalf.

b. When such writing exists, a new period of limitation, according to the nature of the original liability, shall be computed from the time when the promise or acknowledgment was signed.

c. When the writing containing the promise or acknowledgment is undated, oral evidence may be given of the time when it was signed. But when it is alleged to have been destroyed or lost, oral evidence of its contents shall not be received.

Explanation 1.—For the purposes of this section, promise or acknowledgment may be sufficient, though it omits to specify the exact amount of the debt or legacy, or avers that the time for payment or delivery has not yet come, or is accompanied by a refusal to pay or deliver, or is coupled with a claim to a set-off, or is addressed to any person other than the creditor or legatee;

but it must amount to an express undertaking to pay or deliver the debt or legacy or to an unqualified admission of the liability as subsisting.

Explanation 2.—Nothing in this section renders one of several partners or executors chargeable by reason only of a written promise or acknowledgment signed by another of them.

Illustrations.

Z, a bond-debtor, himself writes a letter promising to pay the debt to his creditor A. Z affixes his seal, but does not sign the letter:

Z pays part of the debt and promises orally to pay the rest:

Z publishes an advertisement, requesting his creditors to bring in their claims for examination:

In none of these cases is the debt taken out of the operation of this Act.

Effect of payment of interest as such.

21. When interest on a debt or legacy is, before the expiration of the prescribed period, paid as such by the person liable to pay the debt or legacy, or by his agent generally or specially authorized in this behalf,

Effect of part-payment of principal.

or when part of the principal of a debt is, before the expiration of the prescribed period, paid by the debtor or by his agent generally or specially authorised in this behalf,

a new period of limitation, according to the nature of the original liability, shall be computed from the time when the payment was made:

Provided that, in the case of part-payment of principal, the debt has arisen from a contract in writing and the fact of the payment appears in the handwriting of the person making the same, on the instrument, or in his own books, or in the books of the creditor.

Effect of substituting or adding new plaintiff or defendant.

22. When, after the institution of a suit, a new plaintiff or defendant is substituted or added, the suit shall, as regards him, be deemed to have commenced when he was so made a party:

Proviso where original plaintiff dies.

Provided that, when a plaintiff dies, and the suit is continued by his representatives in interest, it shall, as regards them, be deemed to have commenced when it was instituted by the deceased plaintiff:

Proviso where original defendant dies.

Provided also, that, when a defendant dies, and the suit is continued against his representatives in interest, it shall, as regards them, be deemed to have been commenced when it was instituted against the deceased defendant.

Computation where there are successive breaches of contract.

23. In the case of a suit for the breach of a contract, where there are successive breaches, a fresh right to sue arises, and a fresh period of limitation begins to run, upon every fresh breach; and where the breach is a continuing breach, a fresh right to sue arises, and a fresh period of limitation begins to run, at every moment of the time during which the breach continues.

Computation where the breach is continuing.

Nothing in the former part of this section applies to suits for the breach of contracts for the payment of money by instalments, where, on default made in payment of one instalment, the whole becomes due.

Illustrations.

(*a.*)—A contracts to pay an annuity to B for his life by quarterly instalments. A fails to pay any of the instalments. Here upon every fresh failure, a fresh right to sue arises and a fresh period of limitation begins to run; and this Act may bar the remedy on the earlier breaches without affecting the remedy on the later breaches.

(*b.*)—A, a tenant, covenants with B, his landlord, to keep certain buildings in repair. At every moment of the time during which the buildings continue out of repair and B retains his right of entry, a fresh right to sue arises and a fresh period of limitation begins to run.

Continuing nusance.

24. In the case of a continuing nusance a fresh right to sue arises, and a fresh period of limitation begins to run, at every moment of the time during which the nusance continues.

Illustration.

A diverts B's watercourse. At every moment of the time during which the diversion continues and B retains his right of entry, a fresh right to sue arises and a fresh period of limitation begins to run.

Suit for compensation for act becoming unlawful.

25. In the case of a suit for compensation for an act lawful in itself, which becomes unlawful in case it causes damage, the period of limitation shall be computed from the time when the damage accrues.

Illustration.

A owns the surface of a field. B owns the subsoil. B digs coal thereout without causing any immediate apparent injury to the surface, but at last the surface subsides. The period of limitation runs from the time of the subsidence.

Computation of time mentioned in instruments.

26. All instruments shall, for the purposes of this Act, be deemed to be made with reference to the Gregorian calendar.

Illustrations.

(*a*).—A Hindú makes a promissory note bearing a Native date only, and payable four months after date. The period of limitation applicable to a suit on the note runs from the expiry of four months after date computed according to the Gregorian calendar.

(*b*).—A Hindú makes a bond, bearing a Native date only, for the repayment of money within one year. The period of limitation applicable to a suit on the bond runs from the expiry of one year after date computed according to the Gregorian calendar.

PART IV.

ACQUISITION OF OWNERSHIP BY POSSESSION.

Acquisition of right to easements.

27. Where the access and use of light or air to and for any building has been peaceably enjoyed therewith, as an easement, and as of right, without interruption, and for twenty years,

and where any way or watercourse, or the use of any water, or any other easement (whether affirmative or negative) has been peaceably and openly enjoyed by any person claiming title thereto as an easement and as of right, without interruption, and for twenty years,

the right to such access and use of light or air, way, watercourse, use of water, or other easement, shall be absolute and indefeasible.

Each of the said periods of twenty years shall be taken to be a period ending within two years next before the institution of the suit wherein the claim to which such period relates is contested.

Explanation.—Nothing is an interruption within the meaning of this section, unless where there is an actual discontinuance of the possession or enjoyment by reason of an obstruction by the act of some person other than the claimant, and unless such obstruction is submitted to or acquiesced in for one year after the claimant has notice thereof and of the person making or authorizing the same to be made.

Illustrations.

(*a*).—A suit is brought in 1871 for obstructing a right of way. The defendant admits the obstruction but denies the right of way. The plaintiff proves that the right was peaceably and openly enjoyed by him claiming title thereto as an easement and as of right, without interruption, from 1st January 1850 to 1st January 1870. The plaintiff is entitled to judgment.

(*b*).—In a like suit also brought in 1871 the plaintiff merely proves that he enjoyed the right in manner aforesaid from 1848 to 1868. The suit shall be dismissed, as no exercise of the right by actual user has been proved to have taken place within two years next before the institution of the suit.

(*c*).—In a like suit the plaintiff shews that the right was peaceably and openly enjoyed by him for twenty years. The defendant proves that the plaintiff on one occasion during the twenty years had asked his leave to enjoy the right. The suit shall be dismissed.

Exclusion in favour of reversioner of servient tenement.

28. Provided that, when any land or water upon, over or from which any easement (other than the access and use of light and air) has been enjoyed or derived has been held under or by virtue of any interest for life or any term of years exceeding three years from the granting thereof,

the time of the enjoyment of such easement during the continuance of such interest or term, shall be excluded in the computation of the said last mentioned period of twenty years, in case the claim is, within three years next after the determination of such interest or term, resisted by the person entitled, on such determination, to the said land or water.

Illustration.

A sues for a declaration that he is entitled to a right of way over B's land. A proves that he has enjoyed the right for twenty-five years; but B shews that during ten of these years C, a deceased Hindú widow, had a life interest in the land, that on C's death B became entitled to the land, and that within two years after C's death he contested A's claim to the right. The suit must be dismissed, as A, with reference to the provisions of this section, has only proved enjoyment for fifteen years.

Extinguishment of right to land or hereditary office.

29. At the determination of the period hereby limited to any person for instituting a suit for possession of any land or hereditary office, his right to such land or office shall be extinguished.

FIRST SCHEDULE.

(*See section* 2.)

Number and year.	Subject or title.	Extent of repeal.
21 Jac. I, cap. sixteen ...	An Act for limitation of actions and for avoiding of suits in law.	The whole Statute, so far as it applies to British India.
4 Ann. cap. sixteen ...	An Act for the amendment of the law and the better advancement of justice.	Sections seventeen, eighteen and nineteen, so far as they apply to British India.
33 Geo. III, cap. fifty-two ...	An Act for continuing in the East India Company, for a further term, the possession of the British territories in India, together with their exclusive trade, under certain limitations; for establishing further regulations for the Government of the said territories, and the better administration of justice within the same; for appropriating to certain uses the revenues and profits of the said Company; and for making provision for the good order and government of the towns of Calcutta, Madras and Bombay.	So much of section one hundred and sixty-two as relates to the limitation of civil suits in British India.
53 Geo. III, cap. one hundred and fifty-five.	An Act for continuing in the East India Company, for a further term, the possession of the British territories in India, together with certain exclusive privileges; for establishing further Regulations for the government of the said territories, and the better administration of justice within the same; and for regulating the trade to and from the places within the limits of the said Company.	Section one hundred and twenty-four, so far as it applies to British India.
9 Geo. IV, cap. seventy-four	Administration of Criminal Justice	So much of section fifty-one as relates to civil suits.
6 & 7 Vic., cap. ninety-four ...	Foreign Jurisdiction Act ...	Section seven, so far as it applies to British India.
Act No. XIV of 1840 ...	An Act for rendering a written memorandum necessary to the validity of certain promises and engagements, by extending to the territories of the East India Company, in cases governed by English Law, the provisions of the Statute 9 Geo. IV, cap. 14.	From and including the words "Whereas by an Act" down to and including the words "Defendants against the Plaintiff."
Act No. XI of 1841 ...	Military Courts of Requests ...	The proviso in section nine.
Act No. XX of 1847 ...	Copyright Act ...	In section sixteen, the words 'actions, suits, bills.'
Act No. XII of 1855 ...	An Act to enable Executors, Administrators or Representatives to sue and be sued for certain wrongs.	In section one, the words "and provided such action shall be brought within one year after the death of such person," and the words "and so as such action shall be commenced within two years after the committing of the wrong."

FIRST SCHEDULE—*continued.*

Number and year.	Subject or title.	Extent of repeal.
Act No. XIII of 1855 ...	Compensation for loss occasioned by death caused by actionable wrong.	In section two, the words "and that every such action shall be brought within twelve calendar months after the death of such deceased person."
Act No. XXV of 1857 ...	Forfeiture for mutiny	Section nine.
Act No. VIII of 1859 ...	The Code of Civil Procedure ...	In section one hundred and nineteen, the words "within a reasonable time not exceeding thirty days after any process for enforcing the judgment has been executed," and the words "within thirty days from the date of the judgment." In section two hundred and thirty, the words "within one month from the date of the dispossession." The last twelve words of section two hundred and forty-six. In section two hundred and fifty-six, the words "At any time within thirty days from the date of the sale." In section two hundred and sixty-nine, the words "if made within one month from the date of such existence or obstruction or of such dispossession, as the case may be." In section three hundred and twenty-four, the second sentence. In section three hundred and twenty-seven, the words "within six months from the date of the award." In section three hundred and thirty-three, from and including the words "within the period" down to the end of the section. In section three hundred and forty-seven, the words "within thirty days from the date of the dismissal." In section three hundred and seventy-three, the words "within the period prescribed for the presentation of a memorandum of appeal." So much of section three hundred and seventy-seven as has not been repealed.
Act No. XIV of 1859 ...	An Act to provide for the limitation of suits.	The whole Act, except so much of section fifteen as does not relate to the limitation of suits.
Act No. IX of 1860 ...	Workmen and employers ...	So much of section two as relates to the limitation of suits.

FIRST SCHEDULE—*concluded.*

Number and year.	Subject or title.	Extent of repeal.
Act No. XXXI of 1860 ...	Arms Act	So much of section forty-nine as relates to the limitation of suits.
Act No. V of 1861 ...	Mofussil Police	So much of section forty-two as relates to the limitation of suits.
Act No. XXIII of 1861 ...	Civil Procedure Code Amendment ...	Section twelve.
Act No. XXV of 1861 ...	Criminal Procedure Code ...	Section four hundred and fifteen.
Act No. I of 1863 ...	Civil Courts in British Burma ...	Section twenty-four.
Act No. VI of 1863 ...	Consolidated Customs Act ...	So much of section two hundred and fourteen as relates to the limitation of suits.
Act No. XXIII of 1863 ...	Claims to Waste-lands ...	So much of section five as relates to the limitation of suits.
Act No. VII of 1865 ...	Government Forests Act ...	So much of section sixteen as relates to the limitation of suits.
Act No. XX of 1866 ...	Registration Act ...	Section fifty-one.
Act No. XIV of 1868 ...	Contagious Diseases Act ...	So much of section twenty-five as relates to the limitation of suits.
Act No. XX of 1869 ...	Volunteers ...	So much of section twenty-six as relates to the limitation of suits.
Act No. X of 1870 ...	Land Acquisition ...	So much of section fifty-eight as relates to the limitation of suits.
Act No. IV of 1871 ...	Coroners ...	In section forty-two, the words 'after the expiration of three months from such fact or failure, nor.'
Bombay Regulation V of 1827...	A Regulation defining the Limitations, as to Time, within which Civil Actions may be prosecuted, and containing Rules of Judication respecting written Acknowledgments of Debts executed without receipt of a full consideration; also regarding Interest, the tendering payment of Debts, and the disposal of Property mortgaged or pledged.	Chapter one.

SECOND SCHEDULE.

(*See section* 4.)

FIRST DIVISION: SUITS.

Description of suit.	Period of limitation.	Time when period begins to run.
	Part I.—Thirty days.	
1.—To contest an award of the Board of Revenue under Act No. XXIII of 1863 *(to provide for the adjudication of claims to waste-lands).*	Thirty days ...	When notice of the award is delivered to the plaintiff.

SECOND SCHEDULE—*continued.*

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	Part II.—Ninety days.	
2.—For doing, or for omitting to do, an act in pursuance of any enactment in force for the time being in British India.	Ninety days ...	When the act or omission took place.
	Part III.—Six months.	
3.—Under Act No. XIV of 1859 *(to provide for the limitation of suits)*, section fifteen, to recover possession of immoveable property.	Six months ...	When the dispossession occurs.
4.—Under Act No. IX of 1860 *(to provide for the speedy determination of certain disputes between workmen engaged in Railway and other public works and their employers)*, section one.	Ditto ...	When the wages, hire, or price of work claimed accrued due.
5.—Under Act No. V of 1866 *(to provide a summary procedure on bills of exchange, and to amend, in certain respects, the commercial law of British India).*	Ditto ...	When the bill or promissory note becomes due and payable.
	Part IV.—One year.	
6.—Upon a Statute, Act, Regulation, or bye-law, for a penalty or forfeiture.	One year ...	When the penalty or forfeiture is incurred.
7.—For the wages of a domestic servant, artisan or labourer not provided for by this schedule, No. 4.	Ditto ...	When the wages sued for accrue due.
8.—For the price of food or drink sold by the keeper of an hotel, tavern or lodging house.	Ditto ...	When the food or drink is delivered.
9.—For the price of lodging ...	Ditto ...	When the lodging ends.
10.—To enforce a right of pre-emption, whether the right is founded on law, or general usage, or on special contract.	Ditto ...	When the purchaser takes actual possession under the sale sought to be impeached.
11.—For damages for infringing copyright or any other exclusive privilege.	Ditto ...	The date of the infringement.

SECOND SCHEDULE—*continued.*

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	Part IV.—One year,—continued.	
12.—By executors, administrators, or representatives under Act No. XII of 1855 *(to enable executors, administrators or representatives to sue and be sued for certain wrongs).*	One year ...	The date of the death of the person wronged.
13.—By executors, administrators or representatives under Act No. XIII of 1855 *(to provide compensation to families for loss occasioned by the death of a person caused by actionable wrong).*	Ditto ...	The date of the death of the person killed.
14.—To set aside any of the following sales:—	Ditto ...	When the sale is confirmed, or would otherwise have become final and conclusive had no such suit been brought.
(*a*) sale in execution of a decree of a Civil Court;		
(*b*) sale in pursuance of a decree or order of a Collector or other officer of revenue;		
(*c*) sale for arrears of Government revenue or for any demand recoverable as such arrears;		
(*d*) sale of a patní táluq sold for current arrears of rent.		
Explanation.—In this clause 'patní' includes any intermediate tenure saleable for current arrears of rent.		
15.—To alter or set aside a decision or order of a civil court in any proceeding other than a suit.	Ditto ...	The date of the final decision or order in the case by a court competent to determine it finally.
16.—To set aside any act of an Officer of Government in his official capacity, not herein otherwise expressly provided for.	Ditto ...	The date of the act.
17.—Against Government to set aside any attachment, lease or transfer of immoveable property by the revenue authorities for arrears of Government revenue.	Ditto ...	When the attachment, lease or transfer is made.
18.—Against Government to recover money paid under protest in satisfaction of a claim made by the revenue authorities on account of arrears of revenue or on account of demands recoverable as such arrears.	Ditto ...	When the payment is made.
19.—Against Government for compensation for land acquired for public purposes.	Ditto ...	The date of determining the amount of the compensation.
20.—Like suit for compensation when the acquisition is not completed.	Ditto ...	The date of the refusal to complete.
21.—For false imprisonment ...	Ditto ...	When the imprisonment ends.

SECOND SCHEDULE—*continued.*

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	Part IV.—One year,—concluded.	
22.—For any other injury to the person ...	One year ...	When the injury is committed.
23.—For a malicious prosecution ...	Ditto ...	When the plaintiff is acquitted.
24.—For libel ...	Ditto ...	When the libel is published.
25.—For slander ...	Ditto ...	When the words are spoken.
26.—For taking or damaging moveable property.	Ditto ...	When the taking or damage occurs.
27.—For loss of service occasioned by the seduction of the plaintiff's servant or daughter.	Ditto ...	When the loss occurs.
28.—For inducing a person to break a contract with the plaintiff.	Ditto ...	The date of the breach.
29.—For an illegal, irregular or excessive distress.	Ditto ...	The date of the distress.
30.—For wrongful seizure of moveable property under legal process.	Ditto ...	The date of the seizure.
	Part V.—Two years.	
31.—For obstructing a way or a water-course	Two years ...	The date of the obstruction.
32.—For diverting a water-course ...	Ditto ...	The date of the diversion.
33.—For wrongfully detaining title-deeds.	Ditto ...	When the title to the property comprised in the deeds is adjudged to the plaintiff, or the detainer's possession otherwise becomes unlawful.
34.—For wrongfully detaining any other moveable property.	Ditto ...	When the detainer's possession becomes unlawful.
35.—For specific recovery of moveable property in cases not provided for by this schedule, numbers 48 and 49.	Ditto ...	When the property is demanded and refused.
36.—Against a carrier for losing or injuring goods.	Ditto ...	When the loss or injury occurs.
37.—Against a carrier for delay in delivering goods.	Ditto ...	When the goods ought to be delivered.
38.—Against one who, having a right to use property for specific purposes, perverts it to other purposes.	Ditto ...	The time of the perversion.
39.—Under Act No. XII of 1855 *(to enable executors, administrators or representatives to sue and be sued for certain wrongs)* against an executor, administrator or other representative.	Ditto ...	When the wrong complained of is done.

SECOND SCHEDULE—*continued.*

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	*Part V.—Two years,—*concluded.	
40.—For compensation for any wrong, malfeasance, nonfeasance or misfeasance independent of contract and not herein specially provided for.	Two years ...	When the wrong is done or the default happens.
41.—For the recovery of a wife ...	Ditto ...	When possession is demanded and refused.
42.—For the restitution of conjugal rights	Ditto ...	When restitution is demanded and refused.
	Part VI.—Three years.	
43.—For trespass upon immoveable property.	Three years ...	When the trespass takes place.
44.—To contest an award under any of the following Regulations of the Bengal Code:— VII of 1822, IX of 1825, and IX of 1833.	Ditto ...	The date of the final award or order in the case.
45.—By a party bound by such award to recover any property comprised therein.	Ditto ...	Ditto.
46.—By any person bound by an order respecting the possession of property made under Act No. XVI of 1838, section one, clause two, or Act No. XXV of 1861, chapter twenty-two, or Bombay Act No. V of 1864, or by any one claiming under such person, to recover the property comprised in such order.	Ditto ...	The date of the final order in the case.
47.—For lost moveable property not dishonestly misappropriated or converted.	Ditto ...	When the property is demanded and refused.
48.—For moveable property acquired by theft, extortion, cheating, or dishonest misappropriation or conversion.	Ditto ...	Ditto.
49.—For the hire of animals, vehicles, boats or household furniture.	Ditto ...	When the hire becomes payable.
50.—For the balance of money advanced in payment of goods to be delivered.	Ditto ...	When the goods ought to be delivered.
51.—For the price of goods sold and delivered, where no fixed period of credit is agreed upon.	Ditto ...	The date of the delivery of the goods.

SECOND SCHEDULE—*continued.*

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	Part VI.—Three years,—continued.	
52.—For the price of goods sold and delivered to be paid for after the expiry of a fixed period of credit.	Three years ...	The expiry of the period of credit.
53.—For the price of goods sold and delivered to be paid for by a bill of exchange, no such bill being given.	Ditto ...	When the period of the proposed bill elapses.
54.—For the price of trees or growing crops sold by the plaintiff to the defendant where no fixed period of credit is agreed upon.	Ditto ...	The date of the sale.
55.—For the price of work done by the plaintiff for the defendant at his request, where no time has been fixed for payment.	Ditto ...	When the work is done.
56.—For money payable for money lent	Ditto ...	When the loan is made.
57.—Like suit when the lender has given a cheque for the money.	Ditto ...	When the cheque is paid.
58.—For money lent under an agreement that it shall be payable on demand.	Ditto ..	When the demand is made.
59.—For money payable to the plaintiff for money paid for the defendant.	Ditto ...	When the money is paid.
60.—For money payable by the defendant to the plaintiff for money received by the defendant for the plaintiff's use.	Ditto ...	When the money is received.
61.—For money payable for interest upon money due from the defendant to the plaintiff.	Ditto ...	When the interest becomes due.
62.—For money payable to the plaintiff for money found to be due from the defendant to the plaintiff on accounts stated between them.	Ditto ...	When the accounts are stated, unless where the debt is made payable at a future time and then when that time arrives.
63.—Upon a promise to do anything at a specified time, or upon the happening of a specified contingency.	Ditto ...	At the time specified or upon the contingency happening.
64.—Against a factor for an account ...	Ditto ...	When the account is demanded or, where no such demand is made, when the agency terminates.
65.—On a single bond where a day is specified for payment.	Ditto ...	The day so specified.
66.—On a single bond where no such day is specified.	Ditto ...	The date of executing the bond.
67.—On a bond subject to a condition ...	Ditto ...	When the condition is broken.
68.—On a bill of exchange or promissory note payable at a fixed time after date.	Ditto ...	When the bill or note falls due.
69.—On a bill of exchange payable at or after sight.	Ditto ...	When the bill is presented.
70.—On a bill of exchange accepted payable at a particular place.	Ditto ...	When the bill is presented at that place.

SECOND SCHEDULE—*continued.*

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	Part VI.—Three years—continued.	
71.—On a bill of exchange or promissory note payable at a fixed time after sight or after demand.	Three years ...	When the fixed time expires.
72.—On a bill of exchange or promissory note payable on demand and not accompanied by any writing restraining or postponing the right to sue.	Ditto ...	When the demand is made.
73.—By the endorsee of a bill or promissory note against the endorser.	Ditto ...	The date of the endorsement.
74.—On a promissory note or bond payable by instalments.	Ditto ...	The expiration of the first term of payment, as to the part then payable; and, for the other parts, the expiration of the respective terms of payment.
75.—On a promissory note or bond payable by instalments, which provides that if default be made in payment of one instalment the whole shall be due.	Ditto ...	The time of the first default, unless where the payee or obligee waives the benefit of the provision, and then when fresh default is made.
76.—On a promissory note given by the maker to a third person to be delivered to the payee after a certain event should happen.	Ditto ...	The time of the delivery to the payee.
77.—On a dishonoured foreign bill where protest has been made and notice given.	Ditto ...	When the notice is given.
78.—By the payee against the drawer of a bill of exchange which has been dishonoured by non-acceptance.	Ditto ...	The date of the refusal to accept.
79.—Like suit when the bill has been dishonoured by non-acceptance and afterwards by non-payment.	Ditto ...	Ditto.
80.—Suit on a bill of exchange or promissory note not herein expressly provided for.	Ditto ...	When the bill or note becomes payable.
81.—By the acceptor of an accommodation-bill against the drawer.	Ditto ..	When the acceptor pays the amount.
82.—By a surety against the principal debtor.	Ditto ...	When the surety pays the creditor.
83.—By a surety against a co-surety ...	Ditto ...	When the plaintiff pays anything in excess of his own share.
84.—Upon any other contract to indemnify	Ditto ...	When the plaintiff is actually damnified.
85.—By an attorney or vakíl for his costs of a suit or a particular business, there being no express agreement as to the time when such costs are to be paid.	Ditto ...	The termination of the suit or business, or (where the attorney or vakíl properly discontinues the suit or business) the date of such discontinuance.
86.—For compensation for damage caused by an injunction wrongfully obtained.	Ditto ...	When the injunction ceases.

SECOND SCHEDULE—*continued.*

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	Part VI.—Three years—continued.	
87.—For the balance due on a mutual, open and current account, where there have been reciprocal demands between the parties.	Three years ...	The time of the last item admitted or proved in the account.
88.—On a policy of insurance when the sum assured is payable after proof of the death or loss has been given to or received by the insurers.	Ditto ...	When proof of the death or loss is given or received, to or by the insurers, whether by or from the plaintiff, or any other person.
89.—By the assured to recover premia paid under a policy voidable at the election of the insurers.	Ditto ...	When the insurers elect to avoid the policy.
90.—By a principal against his agent for moveable property received by the latter and not accounted for.	Ditto ...	When the account is demanded and refused.
91.—Other suits by principals against agents for neglect or misconduct.	Ditto ...	When the neglect or misconduct occurs.
92.—To cancel or set aside an instrument not otherwise provided for.	Ditto ...	When the instrument is executed.
93.—To declare the forgery of an instrument issued, or registered, or attempted to be enforced.	Ditto ...	The date of the issue, registration, or attempt.
94.—For property which the plaintiff has conveyed while insane.	Ditto ...	When the plaintiff is restored to sanity and has knowledge of the conveyance.
95.—For relief on the ground of fraud ...	Ditto ...	When the fraud becomes known to the party wronged.
96.—To set aside a decree obtained by fraud.	Ditto ...	Ditto.
97.—For relief on the ground of mistake in fact.	Ditto ...	When the mistake becomes known to the plaintiff.
98.—For money paid upon an existing consideration, which afterwards fails.	Ditto ...	The date of the failure.
99.—To make good out of the general estate of a deceased trustee the loss occasioned by a breach of trust.	Ditto ...	The date of the trustee's death, or if the loss has not then been occasioned, the date of the loss.
100.—For contribution by a party who has paid the whole amount due under a joint decree, or by a sharer in a joint estate who has paid the whole amount of revenue due from himself and his co-sharers.	Ditto ...	The date of the plaintiff's advance in excess of his own share.
101.—By a co-trustee to enforce against the estate of a deceased trustee a claim for contribution.	Ditto ...	When the right to contribution accrues.

SECOND SCHEDULE—*continued.*

FIRST DIVISION: SUITS:—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	Part VI.—Three years—concluded.	
102.—For a seaman's wages ...	Three years ...	The end of the voyage during which the wages are earned.
103.—By a Muhammadan for exigible dower *(mu'aijal)*.	Ditto ...	When the dower is demanded and refused, or (where during the continuance of the marriage no such demand has been made) when the marriage is dissolved by death or divorce.
104.—By a Muhammadan for deferred dower *(muwajjal)*.	Ditto ...	When the marriage is dissolved by death or divorce.
105.—By a mortgagor after the mortgage has been satisfied, to recover surplus collections received by the mortgagee.	Ditto ...	The date of the receipt.
106.—For an account and a share of the profits of a dissolved partnership.	Ditto ...	The date of the dissolution.
107.—By a Hindú manager of a joint estate for contribution in respect of a payment made by him on account of the estate.	Ditto ...	The date of the payment.
108.—By a lessor for the value of trees cut down by his lessee contrary to the terms of the lease.	Ditto ...	When the trees are cut down.
109.—For the profits of immoveable property belonging to the plaintiff wrongfully received by the defendant.	Ditto ...	When the profits are received, or, where the plaintiff has been dispossessed by a decree afterwards set aside on appeal, the date of the decree of the appellate court.
110.—For arrears of rent. ...	Ditto ...	When the arrears become due.
111.—By a vendor of immoveable property to enforce his lien for unpaid purchase-money.	Ditto ...	The time fixed for completing the sale, or (where the title is accepted after the time fixed for completion) the date of the acceptance.
112.—For a call by a company registered under any Statute or Act.	Ditto ...	When the call was made.
113.—For specific performance of a contract.	Ditto ...	When the plaintiff has notice that his right is denied.
114.—For the rescission of a contract ...	Ditto ...	When the contract is executed by the plaintiff.
115.—For the breach of any contract, express or implied, not in writing registered, and not herein specially provided for.	Ditto ...	When the contract is broken, or (where there are successive breaches) when the breach sued for occurs, or (where the breach is continuing) when it ceases.
	Part VII.—Six years.	
116.—Upon a judgment obtained in a foreign country.	Six years ...	The date of the judgment.

SECOND SCHEDULE—*continued.*

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	Part VII.—Six years—continued.	
117.—On a promise or contract in writing registered.	Six years ...	When the period of limitation would begin to run against a suit brought on a similar promise or contract not registered.
118.—Suit for which no period of limitation is provided elsewhere in this schedule.	Ditto ...	When the right to sue accrues.
	Part VIII.—Twelve years.	
119.—By an auction-purchaser or any one claiming under him to avoid incumbrances or under-tenures in an entire estate sold for arrears of Government revenue, the estate being, by virtue of such sale, freed from incumbrances and under-tenures.	Twelve years ...	When the sale becomes final and conclusive.
120.—To avoid incumbrances or under-tenures in a *patní táluq* or other saleable tenure sold for arrears of rent, the táluq or tenure being, by virtue of such sale, freed from incumbrances and under-tenures.	Ditto ...	When the sale becomes final and conclusive.
121.—Upon a judgment obtained in British India, or a recognizance.	Ditto ...	The date of the judgment or recognizance.
122.—For a legacy or for a distributive share of the moveable property of a testator or intestate.	Ditto ...	When the legacy or share becomes payable or deliverable.
123.—For possession of an hereditary office.	Ditto ...	When the defendant, or some person through whom he claims, took possession of the office adversely to the plaintiff. *Explanation.*—An hereditary office is possessed when the profits thereof are usually received, or (if there are no profits) when the duties thereof are usually performed.
124.—Suit during the life of a Hindú widow by a Hindú entitled to the possession of land on her death to have an alienation made by the widow declared to be void except for her life.	Ditto ...	The date of the alienation.
125.—By a Hindú governed by the law of the Mitákshará to set aside his father's alienation of ancestral property.	Ditto ...	The date of the alienation.
126.—Like suit by a Hindú governed by the law of the Dáyabhága.	Ditto ...	When the father dies.
127.—By a Hindú excluded from joint-family property to enforce a right to share therein.	Ditto ..	When the plaintiff claims and is refused his share.
128.—By a Hindú for maintenance ...	Ditto ...	When the maintenance sued for is claimed and refused.

SECOND SCHEDULE—*continued.*

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run.
	Part VIII.—Twelve years—continued.	
129.—To establish or set aside an adoption.	Twelve years ...	The date of the adoption, or (at the option of the plaintiff) the date of the death of the adoptive father.
130.—For the resumption or assessment of rent-free land.	Ditto ...	When the right to resume or assess the land first accrued: Provided that no such suit shall be maintained where the land forms part of a permanently-settled estate, and has been held rent-free from the time of the Permanent Settlement.
131.—To establish a periodically recurring right.	Ditto ...	When the plaintiff is first refused the enjoyment of the right.
132.—For money charged upon immoveable property. *Explanation.*—The allowance and fees called *málikána* and *haqqs* shall, for the purposes of this clause, be deemed to be money charged upon immoveable property.	Ditto ...	When the money sued for becomes due.
133.—To recover moveable property conveyed in trust, deposited or pawned and afterwards bought from the trustee, depositary or pawnee in good faith and for value.	Ditto ...	The date of the purchase.
134.—To recover possession of immoveable property conveyed in trust or mortgaged and afterwards purchased from the trustee or mortgagee in good faith and for value.	Ditto ...	The date of the purchase.
135.—Suit instituted in a Court not established by Royal Charter by a mortgagee for possession of immoveable property mortgaged.	Ditto ...	When the mortgagee is first entitled to possession.
136.—By a purchaser at a private sale for possession of the immoveable property sold, when the vendor was out of possession at the date of the sale.	Ditto ...	When the vendor is first entitled to possession.
137.—Like suit by a purchaser at a sale in execution of a decree, when the execution-debtor was out of possession at the date of the sale.	Ditto ...	When the execution-debtor is first entitled to possession.
138.—By a purchaser of land at a sale in execution of a decree, for possession of the purchased land, when he never has had possession.	Ditto ...	The date of the sale.
139.—Like suit when the purchaser had possession, but was afterwards dispossessed.	Ditto ...	The date of the dispossession.
140.—By a landlord to recover possession from a tenant.	Ditto ...	When the tenancy is determined.

SECOND SCHEDULE—*continued.*

FIRST DIVISION: SUITS—continued.

Description of suit.	Period of limitation.	Time when period begins to run
	Part VIII.—Twelve years,—continued.	
141.—By a remainderman, a reversioner, (other than a landlord) or a devisee, for possession of immoveable property.	Twelve years ...	When his estate falls into possession.
142.—Like suit by a Hindú entitled to the possession of immoveable property on the death of a Hindú widow.	Ditto ...	When the widow dies.
143.—For possession of immoveable property, when the plaintiff, while in possession of the property, has been dispossessed or has discontinued the possession.	Ditto ...	The date of the dispossession or discontinuance.
144.—Like suit, when the plaintiff has become entitled by reason of any forfeiture or breach of condition.	Ditto ...	When the forfeiture was incurred or the condition broken.
145.—For possession of immoveable property or any interest therein not hereby otherwise specially provided for.	Ditto ...	When the possession of the defendant, or of some person through whom he claims, became adverse to the plaintiff.
146.—For a declaration of right to an easement.	Ditto ...	When the easement ceased to be enjoyed by the plaintiff, or the persons on whose behalf he sues.
	Part IX.—Thirty years.	
147.—Against a depositary or pawnee to recover moveable property deposited or pawned.	Thirty years ...	The date of the deposit or pawn, unless where an acknowledgment of the title of the depositor or pawnor, or of his right of redemption, has before the expiration of the prescribed period been made in writing signed by the depositary, or pawnee, or some person claiming under him, and, in such case, the date of the acknowledgment.
	Part X.—Sixty years.	
148.—Against a mortgagee to recover possession of immoveable property mortgaged.	Sixty years ...	The date of the mortgage, unless where an acknowledgment of the title of the mortgagor or of his right of redemption has, before the expiration of the prescribed period, been made in writing signed by the mortgagee or some person claiming under him, and, in such case, the date of the acknowledgment: Provided that all claims to redeem arising under instruments of mortgage of immoveable property situate in British Burma, which have been executed before the first day of May 1863, shall be governed by the rules of limitation in force in that Province immediately before the same day.

SECOND SCHEDULE—*continued.*

FIRST DIVISION: SUITS—continued.

Description of application.	Period of limitation.	Time when period begins to run.
	Part X.—Sixty years,—continued.	
149.—Before a Court established by Royal Charter in the exercise of its ordinary original civil jurisdiction by a mortgagee to recover from the mortgagor the possession of immoveable property mortgaged.	Sixty years ...	When any part of the principal or interest was last paid on account of the mortgage debt.
150.—Any suit in the name of the Secretary of State for India in Council.	Ditto ..	When the right to sue accrued.

SECOND DIVISION: APPEALS.

Description of appeals.	Period of limitation.	Time when period begins to run.
151.—Under the Code of Civil Procedure to the Court of a District Judge.	Thirty days ...	The date of the decree appealed against.
152.—Under the Code of Criminal Procedure to any Court other than the High Court.	Ditto ...	The date of the sentence or order appealed against.
153.—Under the same Code to the High Court.	Sixty days ...	Ditto.
154.—Under the Code of Civil Procedure to the High Court.	Ninety days ...	The date of the decree appealed against.

THIRD DIVISION: APPLICATIONS.

Description of application.	Period of limitation.	Time when period begins to run.
155.—Under the Code of Civil Procedure to set aside an award.	Ten days ..	When the award is submitted to the Court and notice of the submission has been given to the persons and in manner prescribed by the High Court.
156.—By a plaintiff for an order to set aside a judgment by default.	Thirty days ...	The date of the judgment.
157.—By a defendant for an order to set aside a judgment *ex parte.*	Ditto ...	The date of executing any process for enforcing the judgment.
158.—Under the Code of Civil Procedure, by a person dispossessed of immoveable property and disputing the right of the decreeholder to be put into possession.	Ditto ...	The date of the dispossession.

SECOND SCHEDULE—*continued.*

THIRD DIVISION: APPLICATIONS,—continued.

Description of application.	Period of limitation.	Time when period begins to run.
159.—To set aside a sale in execution of a decree, on the ground of irregularity in publishing or conducting the sale.	Thirty days ...	The date of the sale.
160.—Complaining of resistance or obstruction to delivery of possession of immoveable property sold in execution of a decree, or of dispossession in the delivery of possession to the purchaser of such property.	Ditto ...	The date of the resistance, obstruction or dispossession.
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162.—For leave to appeal as a pauper ...	Ninety days ...	The date of the decree appealed against.
163.—To a High Court for the admission of special appeal.	Ditto ...	Ditto.
164.—For a review of judgment ...	Ditto ...	The date of the decree.
165.—Under the Code of Civil Procedure, section three hundred and twenty seven, that an award be filed in Court.	Six months ...	The date of the award.
166.—For the execution of a decision (other than a decree or order passed in a regular suit or an appeal) of a Civil Court or of a Revenue Court.	One year ...	The date of the decision, or of taking some proceeding to enforce or keep in force the decision.
167.—For the execution of a decree or order of any Civil Court not provided for by No. 169.	Three years ...	The date of the decree or order, or (where there has been an appeal) the date of the final decree or order of the Appellate Court, or (where there has been a review of judgment) the date of the decision passed on the review, or (where the application next hereinafter mentioned has been made) the date of applying to the Court to enforce, or keep in force, the decree or order, or (where the notice next hereinafter made has been issued) the date of issuing a notice under the Code of Civil Procedure, section two hundred and sixteen, or (where the application is to enforce payment of an instalment which the decree directs to be paid at a specified date) the date so specified.

SECOND SCHEDULE—*concluded*

THIRD DIVISION: APPLICATIONS,—continued.

Description of application.	Period of limitation.	Time when period begins to run.
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169.—To enforce a judgment, decree or order of any Court established by Royal Charter in the exercise of its ordinary original civil jurisdiction.	Twelve years ...	When a present right to enforce the judgment, decree or order accrued to some person capable of releasing the right: Provided that, when the judgment, decree or order has been revived, or some part of the principal money secured thereby, or some interest on such money has been paid, or some acknowledgment of the right thereto has been given in writing signed by the person liable to pay such principal or interest or his agent, to the person entitled thereto or his agent, the twelve years shall be computed from the date of such revivor, payment or acknowledgment, or the latest of such revivors, payments or acknowledgments, as the case may be.

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Nothing hereinafter contained shall be deemed to have the force of law.

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not exceeding five per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

Such rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate.

Provided that in estates in which, before the passing of this Act, provisional engagements have been taken from the landlord for the payment of the land-revenue and cesses in one consolidated sum, and in which it appears to the Lieutenant-Governor inexpedient to cancel such engagements, one-eleventh part of such sum shall be deducted on account of such cesses, and shall be treated in all respects as if it were a portion of a rate levied under the former part of this section.

III.—Rates on Land in Estates of which the Land Revenue is not liable to periodical Revision.

Rate on estates where revenue is not periodically revised.

4. Every estate situated in a district of which the land-revenue is not liable to periodical revision, shall be liable to the payment of such rate as the Lieutenant-Governor from time to time imposes not exceeding two annas for each acre under cultivation or which has been cultivated within the three years next before the assessment of the rate.

Rate to be paid by landlord.

5. The rate shall be paid by the landlord independently of and in addition to any land-revenue assessed on the estate, and in addition to the cess levied now on account of roads.

Lieutenant-Governor to prescribe rules for ascertaining area of cultivated land

6. The Lieutenant-Governor shall, from time to time, prescribe rules for ascertaining the area of the cultivated land assessable under section four.

Landlord's right to recover half rate from tenants.

7. The landlord may recover, from every tenant paying rent to him in respect of land on which such rate has been assessed, and for the payment of which the landlord is liable, an amount equal to one-half of the rate assessed on the land held by such tenant.

Power to make rules as to when a landlord may recover rates from tenants holding at fixed or beneficial rates.

8. The Lieutenant-Governor may from time to time make rules consistent with this Act, for determining the cases in which a landlord shall be entitled to recover, from tenants holding at fixed or beneficial rates of rent, the whole or any portion of the rate assessed on the land held by such tenants.

IV.—Manner in which the Rates are to be expended.

Rates to be carried to general fund.

9. The proceeds of all rates levied under this Act shall be carried to the credit of a general fund.

Assignments from general fund.

10. The Local Government shall, from time to time, make an assignment from such fund of the amount to be applied in each district for expenditure for local purposes.

Such assignment shall not be less than seventy-five per cent. of the total sum assessed under this Act in such district.

Works benefiting several districts.

11. In the case of works which benefit more districts than one, the Local Government may determine what proportion of the expense of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the assignments made as aforesaid to such districts respectively.

Unexpended portion of assignment.

12. Any portion of such assignment remaining unexpended at the end of the financial year in which the assignment was made shall, unless the Local Government otherwise specially directs, be held to be a portion of the general fund mentioned in section nine.

Accounts to be kept.

13. Accounts of the receipts on account of all rates levied under this Act, and of the receipts and expenditure of such assignment, shall be kept in each district.

The details of such accounts shall, at all reasonable times, be open to the inspection of the Committee appointed under section fourteen.

An abstract of such accounts shall be prepared annually in English and in the Vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local official Gazette.

Local Committees.

14. The Local Government shall appoint, in each district, a Local Committee, consisting of not less than six persons, for the purpose of assisting in the determination of the objects to which any money made available in accordance with this Act for expenditure within the district for local purposes shall be applied, and in the supervision and control of the expenditure incurred.

The Local Government shall, from time to time, prescribe the manner in which the Members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee: Provided that not less than one-half of the Members of such Committee shall be persons not in the service of the Government, and owning or occupying land in the district, or residing therein.

V.—Miscellaneous.

Suits under Act cognizable by Collector.

15. Suits for the recovery from co-sharers, tenants or others of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Collector as if such suits had been included among the suits mentioned in section twenty-three of Act No. X of 1859 and in section one of Act No. XIV of 1863,

and appeals from decisions in such suits shall be cognizable in accordance with the provisions of Act No. X of 1859 and Act No. XIV of 1863.

Limitation of appeals.

16. In matters connected with the assessment and collection of any sum leviable under this Act, appeals to the Commissioner from the orders of the Collector, and appeals to the Board of Revenue from the orders of the Commissioner, shall be presented within thirty days from the date of the order.

Power to invest subordinate officers with powers of Collector.

17. The Lieutenant-Governor may invest any officer subordinate to a Collector with all or any of the powers of a Collector for the purposes of this Act. The orders passed by any officer so invested shall be subject to revision by the Collector, but shall be appealable to the Commissioner only.

Revision of rates in cases of alluvion or diluvion.

18. In case of revision of the land-revenue of any estate in consequence of alluvion or diluvion, rates assessed under this Act shall also be liable to revision.

Recovery of rates.

19. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

Supplementary powers of Local Government.

20. The Lieutenant-Governor may, by notification from time to time,

(*a*) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be collected and paid to Government;

(*b*) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*c*) exempt any portion of the territories within its jurisdiction from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act.

Every notification under this section shall be published in the *Government Gazette, North-Western Provinces.*

STATEMENT OF OBJECTS AND REASONS.

The Resolution of the Government of India in the Financial Department, dated 14th December 1870, confers upon Local Governments the charge of certain Departments of the public service specially connected with local requirements, and reduces the amount of the grants hitherto made for those services from the Imperial Revenue. With the object of supplementing those grants, and of providing the means of carrying out many works of local improvement which are urgently required, but for which under existing circumstances no assignments can be made from Imperial Funds, the Lieutenant-Governor of the North-Western Provinces desires to impose additional rates on the land. The present Bill is intended to give the necessary powers to the Local Government.

In districts temporarily settled, a rate of five per cent. on the annual value of every estate has been hitherto imposed, on the revision of the assessment of the Government demand on account of land-revenue, made under Regulation IX of 1833. It is now proposed to impose this rate on all such estates of which the settlement has expired, without waiting for the regular revision of the assessment.

In the permanently settled districts, a rate of one per cent. on the Government demand on account of land-revenue is now paid by landlords. The amount realized by this rate is altogether inadequate to meet the local requirements of these districts; and it is therefore proposed to levy a further rate of two annas on each acre of cultivated land, in all estates of which the land-revenue is not liable to periodical revision, giving the landlord power to recover one-half the rate levied from the tenants holding under him.

J. F. D. INGLIS.

The 10th March 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill, and Statement of Objects and Reasons accompanying it, are published for general information, by order of His Excellency the Governor General, under the 19th of the Rules for the Conduct of Business at Meetings of the Council of the Governor General of India for the purpose of making Laws and Regulations :—

No. 11 OF 1871.

A Bill for imposing a duty on certain trades and dealings in the North-Western rovinces and Oudh.

Preamble.

Whereas it is expedient to impose a duty on certain trades and dealings in the North-Western Provinces and Oudh; It is hereby enacted as follows :—

Short title.

1. This Act may be called "The License Tax (North-Western Provinces and Oudh) Act:"

Local extent.

It extends to the territories respectively subject to the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, except such districts or tracts as the Local Government may from time to time, permanently or for a fixed period, exempt from its operation;

Commencement.

And it shall come into force on the first day of April 1871.

Interpretation clause.

2. In this Act—

District.

"District" means the tract of country ordinarily known by such name for purposes of Civil Administration.

Collector of the District.

"Collector of the District" means the Head Revenue Officer of a District.

Collector.

"Collector" means any officer subordinate to the Collector of the District invested with all or any of the powers of a Collector of a District.

Duty payable by person coming under Schedule A.

3. Every person falling under any of the heads specified under Schedule A hereto annexed, and carrying on (whether on behalf of himself or any other person) his trade or dealing, shall be required to pay a duty fixed by the Local Government not exceeding the duty specified in Schedule B hereto annexed.

Classification of trades.

4. For the purposes of this Act, trades and dealings shall be divided into the three classes enumerated in Schedule A.

Collector to determine class.

5. In all cases of doubt or objection, the Collector of the District shall decide the class, if any, under which any person shall fall. There shall be no appeal from such decision.

6. On or before the first day of April in this year and the first day of January in every subsequent year, the Collector shall make a list of the persons liable to pay duty under this Act, and such list shall state the trade or dealing of each of the persons therein named, and the duty payable by them.

List of persons liable to pay duty.

All lists made under this section shall be filed in the office of the Collector.

The Collector shall, at or about the same time, issue a notification, in such form as the Local Government directs, showing the classes assessable under this Act, and the rate at which each class is assessed, with such other information as the Local Government may direct.

The notification shall be published in the principal mahallas or ganjes of all towns, and in the chaupál, or other public place, in all villages concerned.

7. So soon as may be practicable after the issue of such notification, notice shall be served on each person assessed: provided that in any year it shall not be necessary that such notice shall be served on any person who may have been assessed under this Act in the year immediately preceding.

Notice to persons assessed.

Such notice shall contain—

the name and designation of the person assessed,

the class under which he falls,

the amount payable,

the date or dates on which payment is to be made,

the mode and place of payment,

the penalty incurred by failure to make payment of the amount on the given date,

and shall notify that if the person so served continues his trade or dealing, payment of the amount specified in the notice must be made within thirty days next after the first day of January of each successive year.

8. Payment of the prescribed duty shall in all cases be made to the Collector within the district in which the trade or dealing is carried on: provided that in all cases where the trade or dealing is carried on in more than one district, payment shall be made in one district only, under the rules prescribed in this behalf by the Local Government.

Payment of duty.

9. The Collector shall thereupon grant a license to the person paying such duty. Such license shall be signed by the Collector or by any officer whom he authorises in this behalf, and shall specify—

Grant of license.

(1). The date of the grant thereof.

(2). The name and trade or dealing of the licensee.

(3). The sum paid for the license.

(4). The place or places where the licensee intends to carry on his trade or dealing for the ensuing year.

10. Receivers or managers appointed by any Court in India, and the Courts of Wards, shall be chargeable under this Act in respect of any trade or dealing, of which the income is officially in their possession or under their control.

Receivers and managers chargeable.

11. When any trustee, guardian, curator, committee, or agent is assessed under this Act in such capacity, or when any receiver appointed by any Court or Court of Wards is assessed under this Act, every person and Court so assessed may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee, or agent, or as such receiver or Court of Wards, retain so much as is sufficient to pay the amount of the assessment.

Power to retain assessment paid by trustee, &c.

Every such person or Court is hereby indemnified for every retention and payment made in pursuance of this Act.

12. The Collector of the District may require any Municipality constituted under Act No. XXVI of 1850, Act No. XVIII of 1864, or Act No. VI of 1868 to furnish, within a period to be specified under the orders of the Local Government, returns showing the names and numbers of persons assessable under this Act resident within the limits of such Municipality, together with the class under which they fall and the amount payable by them.

Power to require returns from Municipalities.

If the Municipality fails within the period prescribed to make such returns, or if it make such returns, but the Collector of the District has reason to doubt their accuracy, he may at any time cause a return showing the names and numbers aforesaid to be prepared in such manner as may be prescribed by the Local Government.

13. When the return mentioned in section twelve has been furnished or prepared, notice shall be served on the Municipality calling on it to pay to the Collector of the District, within a period to be specified in the notice, a sum calculated on such return in accordance with the provisions of this Act.

Notice to Municipalities.

Any Municipality may, subject to the provisions of section fifteen, appropriate all or any part of its revenues to the payment of the sum assessed upon it under this section, or raise such further sums in addition to its existing revenue as may be needful for such payment: provided that such further sums shall be raised in accordance with the Act under which it is constituted.

14. Every person not resident within the limits of a Municipality who is found, after expiry of the period specified in the notice to be served under section seven, carrying on any trade or dealing specified in Schedule A without possession of a license under this Act,

Penalty for carrying on trade without license or for refusing to produce license.

and every person required by this Act to take out a license who without reasonable excuse neglects or refuses to produce and show his license when required so to do by an officer empowered in writing by the Collector to make such requisition,

shall be punished on conviction before a Magistrate with a fine amounting to twice the sum payable by him under Schedule B.

There shall be no appeal from the order of a Magistrate under this section.

15. Sums assessed upon Municipalities under section thirteen shall be deemed, after payment of police charges, a first charge on their revenues, anything in Act No. VI of 1868 notwithstanding.

Assessments to be a first charge.

16. All arrears due under this Act may be recovered as if they were fines.

Recovery of arrears.

17. Nothing in this Act applies to persons being itinerant vendors only.

Saving of itinerant vendors.

18. The Local Government may from time to time by notification exempt from the operation of this Act,

Powers of Local Government.

(*a*) any portion of the territories under his Government,

(*b*) alter or add to Schedule A,

(*c*) make rules consistent with this Act for the guidance of officers in all matters connected with its enforcement.

All notifications under this section shall be published in the local official Gazette, and no notification under clause *b* shall take effect until the first day of April next after its publication.

SCHEDULE A.

CLASS I.

Bankers.
Wholesale dealers in country produce.

CLASS II.

Cloth-sellers.
Metal Vessel-sellers.
Fuel-sellers (Túlwalla).
Chowdrees.
Agents.
Letters-out of Carriages, Buggies, &c.
Contractors.

CLASS III.

Sellers of Sweetmeats.
" Tobacco.
" Grocery and Spices.
" Salt.
" Pán.
" Bracelets.
" Grain and Provisions.
" Butcher's-meat.
" Perfumes.
" Jewellery.
" Gold and Silver Laces, Threads &c.
" Ghee.
" Lime.
" Articles made of stone: including Grindstones and Mortars.
" Miscellaneous Articles of European manufacture.
" Silk.
" Shoes and Boots.
" Drugs and Medicines.
" Petty Timber Dealers.
" Blankets, Felt, &c.
" Durrees.
" Leather.
" Books.
" Manufactured Iron.
" " Wood.
Letters-out of Ekkas.
" " Camels.
Brokers.
Weighmen.

SCHEDULE B.

Every person who shall exercise any trade, dealing, or profession, for gain or profit, for any period between the 1st of April in one year and the 1st of April in the succeeding year, shall pay for such period:—

If belonging to Class	I	...	Rs. 6
" "	II	...	" 4
" "	III	...	" 2

STATEMENT OF OBJECTS AND REASONS.

This Bill purports to impose a duty on trades, dealings and professions in the North-Western Provinces and Oudh, and its object is to confer upon the Government of those territories the powers necessary to raise a part of the sum required for local expenditure.

The trades, dealings and professions to be taxed are enumerated in schedule A. The duty will be levied on them if carried on in the North-Western Provinces or Oudh. Section eighteen gives the Local Government power to alter this schedule, by notification in the Gazette. It has been considered necessary to reserve this power because the schedule, as at present framed, may be found hereafter to have omitted trades, dealings, or professions, which should be included; or, on the other hand, it may be found necessary to exempt trades, dealings or professions enumerated in it, or to alter the classification.

The schedule has been framed so as to include only trades, dealings and professions which, it is believed, will everywhere be competent to pay the rate assessed. Exemption is restricted to the case of persons having no fixed place for carrying on trade, such as hawkers and pedlars.

Trades, dealings and professions have been divided into three classes; the maximum rate to be charged on each class being six, four, and two Rupees per annum respectively. The amount assessed on any person will not be calculated on his supposed income or profits, but according to the class into which the trade, dealing, or profession he carries on, may fall.

The power of determining the class under which, in doubtful cases, any person may fall is reserved by section five to the Collector without appeal.

It has been provided by section eight that payment shall, in all cases, be made to the Collector of the District in which the trade, dealing, or profession is carried on, and when it is carried on in more than one District, the District in which payment is to be made, is to be determined by the Lieutenant-Governor.

Municipalities constituted under Act VI of 1868 will be assessed in a lump sum, based upon returns, to be furnished by the Municipality, of persons assessable under the Act. If the Collector has reason to doubt the accuracy of this return, power is given to him by section twelve to cause a return to be prepared under his own orders.

Section thirteen gives Municipalities so assessed the power to raise the sum required by any of the means enumerated in the Act under which it is constituted.

The remaining sections of the Bill do not require notice.

J. F. D. INGLIS.

The 1st March 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill is published for general information, by order of His Excellency the Governor General, under the 19th of the Rules for the Conduct of Business at Meetings of the Council of the Governor General of India for the purpose of making Laws and Regulations :—

No. 12 OF 1871.

THE INDIAN INCOME TAX BILL.

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A BILL FOR IMPOSING DUTIES ON INCOME.

Preamble.

For the purpose of imposing duties on income arising from offices, property, professions and trades; It is hereby enacted as follows:—

PART I.

PRELIMINARY.

Short title.

1. This Act may be called "The Indian Income Tax Act:"

Local extent.

It extends to the whole of British India;

Commencement of Act.

It shall come into force on the first day of April 1871.

Repeal of Act XVI of 1870.

2. On and from the said day, Act No. XVI of 1870 shall be repealed:

Provided that such Act shall continue in force until the first day of April 1872

(*a*) as to taxes due thereunder, and

(*b*) as to assessments which ought to have been made thereunder, but which have not hitherto been made and completed.

The references made in the Court Fees Act, Schedule II, to the Indian Income Tax Act shall be deemed to be made to this Act.

Interpretation-clause.

3. In this Act—unless there be something repugnant in the subject or context—

"Income" means income and profits accruing and arising in British India.

"Magistrate."

"Magistrate" means any person exercising the powers of a Magistrate, or of a Subordinate Magistrate of the First Class, and includes a Magistrate of Police and a Justice of the Peace:

"Company."

"Company" means an Association carrying on business in British India whose stock or funds is or are divided into shares and transferable, whether such Company be incorporated or not, and whether its principal place of business be situate in British India or not:

"Firm."

"Firm" includes a Hindú undivided family:

"Person."

"Person" includes a firm:

"Defaulter."

"Defaulter" includes a firm making default under this Act:

"Rackrent."

"Rackrent" means the full rent or value at which lands or houses are worth to be let for the year.

"Collector."

In the case of any Company or Municipal or other public Body or Association not being a Company, "Collector" means the Collector of Land Revenue of the place or district at or in which its principal place of business in British India is situate. And in the case of any person chargeable under this Act, "Collector" means the Collector of Land Revenue of the place or district at or in which such person resides.

Exemptions from Act.

4. Nothing in this Act applies to the pay and allowances of officers, warrant officers, non-commissioned officers and privates of Her Majesty's Forces or of Her Majesty's Indian Forces, who are not in Civil employment, when such pay and allowances do not exceed five hundred rupees per mensem;

or to any moveable or immoveable property solely employed for religious or charitable public purposes.

And no member of a firm which is for the time being chargeable under this Act shall, as such, be chargeable under this Act.

Power to exempt from Act.

5. The Governor General in Council may from time to time, by order, wholly exempt from the operation of this Act the whole or any part of the income and profits of any tribe or class of persons in British India.

The Governor General in Council may revoke any such order.

All orders and revocations made under this section shall be published in the *Gazette of India*.

PART II.

DUTIES ON OFFICES.

Duties on offices.

6. A duty of two pies for every rupee shall be levied in respect of every office or employment of profit in British India under Government or under a Company or a Municipal or other public Body or Association not being a Company,

and upon every salary, annuity or pension paid in British India by Government or by a Company or by a Municipal or other public Body or Association not being a Company to any person residing in British India or serving on board a ship plying to and from British Indian ports, whether on account of himself or another person.

Exemption of incomes less than Rs. 62-8 per mensem.

7. No income amounting to less than sixty-two rupees eight annas per mensem shall be chargeable under this Part.

Deduction in case of Government officials and pensioners.

8. In the case of every person holding any paid office, employment or commission under Her Majesty or under the Government of India, or under any Local Government, or receiving any annuity or pension from Her Majesty or any such Government,

the duty to which he is liable under this Part shall be deducted from his pay, annuity or pension at the time of payment by the Examiner of Claims or other proper officer, and shall be deemed to be a tax paid under this Act.

Deduction in case of servants and pensioners of Companies and Municipalities.

9. In the case of every person holding a paid employment under or receiving any annuity or pension from any Company, or any Municipal or other public Body or Association not being a Company, the duty to which he is liable under this Part shall be deducted from his pay, annuity or pension at the time of payment by the Treasurer or other officer whose duty it is to make such payments, and shall be deemed to be a tax payable under this Act.

Payment to Government.

Every such Treasurer or other officer shall, as soon as may be after making such deductions, pay to the credit of the Government of India, or as such Government from time to time directs, the amount of such deductions and shall be answerable to such Government for such payment.

Indemnity.

Every Company, public Body or Association, Treasurer or other officer as aforesaid is hereby indemnified for all deductions and payments made in pursuance of this section.

Annual return by Treasurer, &c.

The Treasurer, Secretary or principal Agent or Manager of every such Company and public Body or Association shall prepare, and, on or before the thirtieth day of April in each year, deliver, to the Collector, in such form as may be prescribed by the Governor General in Council, a return in writing showing the names of every person holding at the date of the said return a paid employment under or receiving a pension or annuity from the Company or Body or Association whose pay or pension or annuity as such amounts to sixty-two rupees, eight annas per mensem or upwards, together with the salaries, annuities or pensions payable by the Company or public Body or Association to all such persons respectively.

Deduction of duty leviable in April 1871.

10. Whenever the duty leviable under this Part in April 1871 or any subsequent month, is not deducted at the time of payment in that month from the pay, annuity or pension chargeable therewith, it shall be deducted from such pay, annuity or pension at some subsequent time of payment.

PART III.

COMPANIES.

Shipping Companies.

11. The Treasurer, Secretary or principal Agent or Manager in India of every Company shall, in the case of a Shipping Company trading between British India and any other country, pay to Government in respect of one moiety of the nett profits made by each of the ships of such Company engaged in such trade, during the year ending on the day on which the Company's accounts shall have been last made up, the duty of two pies in the rupee,

Other Companies.

and in the case of every other Company pay to Government in respect of the whole of the nett profits made in British India by such Company during the year ending on the day on which the Company's accounts shall have been last made up, the duty of two pies in the rupee,

Statement of result of accounts.

and shall prepare, and, on or before the thirtieth day of April in each year, deliver, to the Collector, a statement in writing signed by him showing the result of such accounts.

Annual return of nett profits.

12. If in the case of any Company no such accounts have been made up within any year ending on the thirty-first day of March, the Treasurer, Secretary or principal Agent or Manager of such Company shall prepare, and, on or before the next following thirtieth day of April, deliver to the Collector a return in writing signed by him and stating the nett profits made by such ships or by the Company (as the case may be) during the year ending on the said thirty-first day of March.

Power to require officers of companies to attend and produce accounts.

13. Whenever the Collector has reason to believe that any statement or return mentioned in section eleven or section twelve is incorrect or incomplete, he may cause a notice to be served on the Treasurer, Secretary, Agent or Manager by whom such statement or return was delivered, requiring him, on or before a day to be mentioned in the notice, to attend at the Collector's office and to produce for the inspection of the Collector such of the accounts of the Company as refer to the year mentioned in section eleven or section twelve (as the case may be) and as are in the possession or power of such Treasurer, Secretary, Agent or Manager.

The Collector shall thereupon make an order determining the amount at which the company shall be assessed under this Part, and, subject to the provisions hereinafter contained, such sum shall be payable accordingly.

Indemnity.

14. Every such Treasurer, Secretary, Agent or Manager is hereby indemnified for all payments made in pursuance of section eleven or section thirteen.

PART IV.

DUTIES ON INTEREST ON GOVERNMENT SECURITIES.

Duty on interest.

15. A yearly duty of two pies in the rupee shall be levied upon all interest on securities of the Government of India.

Deduction of duty.

16. Every person empowered to pay such interest shall deduct the duty at the place where the interest is paid,

and shall, as soon as may be after making such deduction, pay the same to the credit of the Government of India, or as such Government from time to time directs,

and shall be answerable to the Government of India for such payment.

PART V.

DUTIES ON ALL OTHER INCOME AND PROFITS.

Duty on income not charged under Parts II, III, IV.

17. A yearly duty shall be levied in accordance with the first Schedule hereto annexed upon all income not chargeable under Part II, Part III, or Part IV of this Act.

Trustees, guardians and committees of incapacitated persons to be charged.

18. The trustee, guardian, curator, or committee of any infant, married woman subject to the law of England, lunatic, or idiot, and having the control of the property of such infant, married woman, lunatic, or idiot, whether such infant, married woman, lunatic or idiot resides in British India or not, shall, if the infant, married woman, lunatic or idiot be chargeable under this Part, be chargeable with the said duty in like manner and to the same amount as would be charged to such infant if of full age, or to such married woman if she were

sole, or to such lunatic or idiot if he were capable of acting for himself.

Non-residents charged in names of their agents.

Any person not resident in British India, whether a subject of Her Majesty or not, being in receipt, through an agent, of any income chargeable under this Part, shall be chargeable in the name of such agent in the like manner and to the like amount as he would be charged if resident in British India and in actual receipt of such income.

Trustees or agents of persons incapacitated or non-resident to furnish statements of income or profits with declaration.

19. Every trustee, guardian, curator, committee or agent shall, when required by the Collector, deliver a statement signed by him, of the amount of the income in respect whereof he is chargeable on account of such infant, married woman, lunatic, idiot or non-resident, together with a declaration of the truth of the statement.

The Collector shall have power to serve a notice upon any person whom he has reason to believe to be a trustee, guardian, curator, committee or agent requiring him to deliver on or before a day to be specified in the notice a statement signed by him of the names of the persons for or of whom he is trustee, guardian, curator, committee or agent.

Receivers, Managers, Courts of Wards, Administrators General and Official Trustees.

20. Receivers or Managers appointed by any Court in India, the Courts of Wards, the Administrators General of Bengal, Madras and Bombay, and the Official Trustees, shall be chargeable under this Act in respect of all income officially in their possession or under their control.

Power to retain duties charged on trustees, &c.

21. When any trustee, guardian, curator or committee, or agent is assessed under this Act in such capacity;

or when any receiver or manager appointed by any Court, Court of Wards, Administrator General, or Official Trustee is assessed under this Act in respect of the income and profits officially received by him;

every person and Court so assessed may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee or agent, or as such receiver, manager, Court of Wards, Administrator General or Official Trustee, retain so much as shall be sufficient to pay the amount of the assessment.

Indemnity.

Every such person and Court is hereby indemnified for every retention and payment made in pursuance of this Act.

Owners of lands and houses occupying them.

22. Owners of lands or of houses occupying the same shall be chargeable in respect of the annual value thereof at the rackrent at which such lands or houses are worth to be let for the year.

Notice requiring returns.

23. In the case of every person chargeable under this Part whose annual income or profits is or are in the Collector's opinion four thousand rupees or upwards, the Collector shall,

and in the case of every other person so chargeable,

the Collector may

cause a notice to be served on him requiring him to fill in a return of his income during the three years ending on the thirty-first day of December next before the date of the notice, and to state in such return the period during which such income has actually accrued.

Such notice shall be in the form to be prescribed by the Governor General in Council, and shall specify the day by which the return is to be made, and the place of the Collector's office at which the return is to be made.

Every such notice shall be signed by the Collector.

The form of the return shall accompany the notice.

Return how made.

24. Every person on whom such notice is served shall send to or deliver at the Collector's office the return duly filled in and signed by him.

A declaration shall be added by such personated the foot of the return, (*a*) that the income stated therein is truly estimated on all the sources therein mentioned, (*b*) that it has actually accrued within the period therein stated, and (*c*) that he has no other source of income.

Lists of lodgers and employees.

25. Every person, when required so to do by a notice in the form to be prescribed by the Governor General in Council shall, within the period mentioned in such notice, prepare and deliver to the Collector a list containing, to the best of his belief, the name of every lodger or inmate resident in his dwelling-house, and of any other persons receiving salary or emoluments amounting to sixty-two rupees eight annas per mensem or upwards, employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who has any ordinary place of residence elsewhere, at which he is liable under this Act to be assessed, and who desires to be so assessed at such place.

Such lists shall be signed by the persons respectively delivering the same, and shall be prepared in the form to be prescribed as aforesaid.

Collector to determine persons chargeable.

26. The Collector shall from time to time determine what persons are chargeable under this Part, and the amount at which every such person shall be assessed,

and in making such assessment income exempted under section seven shall be treated as chargeable under this Part.

Computation when assessee becomes chargeable within year.

27. Every such assessment shall be made upon an average of such person's income for three years ending on the thirty-first day of December next before the date of the assessment, and such average shall be computed upon the period during which the income has actually accrued.

In the case of a person for the first time becoming chargeable under this Part within the year of assessment, the assessment shall be made according to an average of his income for such period as the Collector shall, under the circumstances, direct.

Notice to persons chargeable.

28. The Collector shall cause a notice to be served on every person chargeable under this Part, stating—

(1).—The name and the profession, trade or other source of the income of such person, or in respect of which he is chargeable:

(2).—The year or portion of the year for which the duty is to be paid:

(3).—The place or places, district or districts, where such income accrues; and

(4).—The amount to be paid;

and requiring him within fifteen days from the date of the service either to pay such amount or to apply to the Collector to have the assessment reduced or cancelled.

Officer to give receipts.

29. Such amount shall be paid to the Collector, who shall give a receipt for such payment to the person making the same:

Provided that, if such income accrues at or in more than one place or district, the receipt shall be granted and payment made by and to the Collector for the place or district at or in which the person mentioned in the notice resides, or (in the case of a firm) at or in which its principal place of business in British India is situate.

Every such receipt shall be signed by the Collector granting it, or by such other officer as he shall from time to time empower in this behalf, and such signature shall be judicially noticed.

Contents of receipt.

30. Every such receipt shall specify—

(1).—The name and source or sources of the income of the person by or on whose behalf the duty is paid:

(2).—The year or portion of the year for which the duty is paid:

(3).—The amount paid, and the date of payment; and.

(4).—The place or places, district or districts, where the income accrues;

and shall be admissible as *primâ facie* proof of all matters contained therein.

PART VI.

PETITIONS AND APPEALS AGAINST ASSESSMENTS.

Petition against assessment under Part V.

31. Any person objecting to the amount at which he is assessed, or denying his liability to be assessed under Part V, may within the period mentioned in the notice mentioned in section twenty-eight, or if the Collector is satisfied that the objector has not received such notice, then at any time within one month from the expiration of such period, apply by petition to the Collector in order to establish his right to have the assessment reduced or cancelled:

Proviso.

Provided that no person who has been served with a notice under section twenty-three shall be entitled to apply by petition under this section unless he has made the return required in such notice on or before the day therein mentioned, or unless he satisfies the Collector that he had a sufficient excuse for not making such return.

Form and verification of petition.

The petition shall be in the form contained in the schedule hereto annexed, or as near thereto as circumstances admit, and the statements therein contained shall be verified by the petitioner or some other competent person in manner required by law for the verification of plaints.

Hearing of petition.

32. The Collector shall fix a day for the hearing of the petition, and, on the day so fixed, or on the day (if any) to which he has adjourned such hearing, shall hear such petition and pass his order thereon.

Such order may be in favour of the petitioner, or it may simply reject the petition, or it may reject the petition and enhance the petitioner's assessment to an amount to be specified in the order.

If the order be in favour of the petitioner, the Collector shall at once refund the fee on the petition.

If the order simply reject the petition or reject the petition and enhance the petitioner's assessment, the petitioner shall within one week from the passing of the order pay the amount mentioned in the said notice or in the order of enhancement (as the case may be).

Appeal to Commissioner from order under section 13 or section 32.

33. Any person dissatisfied with any order under section thirteen or section thirty-two may, within fifteen days from the date thereof, on payment of the sum assessed or to which the assessment was enhanced, present a petition of appeal to the Commissioner of Revenue of the Division, whose order upon such appeal shall be final.

Such order may be in favour of the petitioner, or it may simply reject the petition, or it may reject the petition and enhance the assessment to an amount to be specified in the decision.

If the order rejects the petition and enhances the assessment, the petitioner shall within one week from the passing of the order pay the amount mentioned in the order of enhancement.

Documents to accompany appeal.

Every petition presented under this section shall be accompanied by a copy of the petition to the Collector, and a copy of the Collector's order thereon and a list of the documents (if any) on which the appellant relies.

Copies of petition and order exempt from fees.

Neither of such copies shall be chargeable under the Court Fees Act.

Return of fees and excess.

When the decision on such appeal is in favour of the petitioner, the value of the fee on his petition of appeal, and (where he has presented a petition to the Collector) the fee on such petition, together with the excess paid by him, or (when the decision is that the petitioner, or the Company which he represents, is not chargeable under this Act) the whole sum so paid, shall at once be refunded.

Power to summon persons to give necessary information.

34. The Collector or Commissioner may summon any person whom he thinks able to give evidence for the purpose of enabling him to determine how the petitioner, or the Company which he represents, should be assessed, and

may examine on oath the person so summoned and the petitioner, and may require each of them to produce any documents in his possession or power relating to the sources of the income in question.

Power to issue fresh notice.

35. Whenever the Collector has reason to believe that, in assessing any person under this Act, any source of income not specified in the receipt granted to him under section twenty-nine has been overlooked, which source, if it had then been known to exist, would have increased the assessment, the Collector may cause a further notice to be served on such person, stating the amount to be paid in respect of such source.

The provisions contained in sections twenty-eight to thirty-four (both inclusive) shall apply to such notice and regulate the procedure thereunder.

Exclusion of legal practitioners.

36. No Advocate, Pleader, or other legal practitioner shall be allowed to appear or plead on behalf of any other person on the hearing of any petition or appeal under this Part.

PART VII.

PAYMENT AND RECOVERY OF TAX.

Tax when payable.

37. All taxes under this Act, except when they are deducted under section eight or section nine, shall be payable on the first day of April in this and every subsequent year:

Payment by instalments.

Provided that the amount so payable may be paid by two equal instalments: the first instalment to be paid on some day not later than fifteen days after service of the notice mentioned in section twenty-eight upon the person paying the same, and the second instalment on the first day of October.

Recovery of subsequent instalment.

38. If the Collector has caused a notice to be served on any person liable to pay the said second instalment and requiring him within seven days from the date of the service to pay the amount of such instalment (mentioning it), and if the person so served does not within that period pay such amount as required by the said notice, a sum not exceeding twice the amount so mentioned may be recovered from him in manner hereinafter mentioned.

Recovery under revenue-law

39. In any case of default under this Act, the Collector may, if a notice has been served on the defaulter requiring him to pay, within fifteen days from the date of the service, the amount of the tax or instalment due by him under this Act, recover a sum not exceeding double the amount of such tax or instalment.

Every such sum shall be recoverable as if it were an arrear of land-revenue:

Provided that where any person has presented a petition under section thirty-one, such sum shall not be recoverable from him unless, within one week from the passing of the order thereon, he fails to pay the amount (if any) required by such order.

On the recovery of such sum from the defaulter, the Collector shall grant him a receipt without any further payment.

Every such receipt shall bear date from the recovery of the amount, and, save as aforesaid, the provisions of this Act relating to receipts shall apply to receipts granted under this section.

Amendment of assessment.

40. If within or at the end of the year for which any computation under Part V has been made, the person assessed proves to the satisfaction of the Collector, that his income during such year fell short of the sum so computed, the Collector may cause the assessment made for such year to be amended as the case requires, and if the sum assessed has been paid, may refund the sum overpaid.

In case any person assessed under Part V ceases to exercise the profession, or to carry on the trade, in respect whereof such assessment was made, or dies or becomes insolvent before the end of the year for which the assessment was made, or is, from any other specific cause, deprived of or loses the income on which the computation was made,

he or his representative in interest may apply to the Collector within three months after the end of such year, and on proof thereof to his satisfaction, the Collector shall amend the assessment as the case may require, and give such relief to the person charged or his representative in interest as is just, and in cases requiring it, the Collector shall refund such sum as has been overpaid on the assessment amended or vacated.

PART VIII.

PENALTIES.

Treasurers, &c., failing to make payments or deliver returns.

41. Every Treasurer, Secretary, Agent, Manager or other person failing to make any payment or deduction, or to prepare and deliver any return required by section nine or section sixteen,

or failing to make any payment or to prepare and deliver in due time any statement or return required by section eleven,

Trustees, &c., failing to deliver statements or declarations.

and every trustee, guardian curator, committee or agent failing to deliver any statement or declaration required by section nineteen,

shall, for every day during which such default continues, be fined, on conviction before a Magistrate, ten rupees.

The Commissioner of the Division shall have power to remit wholly or in part any penalty imposed under this section.

False statement in declaration, list or petition.

42. Whoever makes a statement in any declaration or list made or delivered under section twenty-four or twenty-five, which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have committed the offence described in section one hundred and seventy-seven of the Indian Penal Code.

Whoever makes a statement in any petition presented under section thirty-one which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed to have intentionally given false evidence in a stage of a judicial proceeding.

Prosecution to be at instance of Collector.

43. No person shall be proceeded against for any offence under section forty-one or section forty-two except at the instance of the Collector.

Sections 193 and 228 of Penal Code to apply to proceedings.

44. In sections one hundred and ninety-three and two hundred and twenty-eight of the Indian Penal Code, the words "judicial proceeding" shall be taken to include any proceeding under this Act.

PART IX.

MISCELLANEOUS.

Orders of Collector or Commissioner to be final.

45. Subject to the provisions of section thirty-three, every order made under this Act shall be final and conclusive, and the proceedings of the Collector or Commissioner of Revenue shall not be removeable into any Court, or be subject to revision.

Exercise of powers of Collector and Commissioner.

46. All or any of the powers and duties conferred and imposed by this Act on a Collector and on a Commissioner of Revenue may be exercised and performed by such other officers or persons as the Local Government shall from time to time appoint in this behalf.

Service of notices.

47. Service of any notice under this Act shall be made by delivering or tendering a copy thereof under the signature of the Collector.

Whenever it may be practicable, the service of the notice shall be on the person therein named, or, in the case of a firm, on some member thereof.

When such person or member cannot be found the service may be made on any adult male member of his family residing with him; and if no such adult male member can be found, the serving officer shall fix the copy of the notice on the outer door of the house in which the person or firm therein named ordinarily dwells or carries on business.

Power to declare principal place of business.

48. When any Company or firm has several places of business in the territories subject to different Local Governments, the Governor General in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be the principal place of business, and when any Company has several Agents or Managers, which of them shall, for the purposes of this Act, be deemed to be the principal Agent or Manager.

When any Company or firm has several places of business in the territories subject to a single Local Government, such Government shall have power to declare which of them shall, for the purposes of this Act, be deemed to be the principal place of business.

Power to declare residence.

When any person has several places of residence in the territories subject to different Local Governments, the Governor General in Council shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence, and when any person has several places of residence in the territories subject to a single Local Government, such Government shall have power to declare which of such places shall, for the purposes of this Act, be deemed to be his residence.

The powers given by this section may be delegated to and exercised by such officers as the Governor General in Council or the Local Government, as the case may be, shall from time to time appoint in this behalf.

Power to prescribe forms and make rules.

49. The Governor General in Council may from time to time

(a) prescribe forms for the returns, notices and lists hereinbefore mentioned,

Governor General in Council empowered to make rules.

(b) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement, and

(c) delegate to any Local Government the powers given by this section, clause *(b)*, so far as regards the territories subject to such Government.

SCHEDULE I.

Duties.

Persons whose annual income shall be assessed at not less than	.	Rs.	750	but at less than	.	1,000	shall pay Rs.	9	0	0
Ditto	..	„	1,000	„ „	.	1,500	„ „	13	0	0
Ditto	..	„	1,500	„ „	.	2,000	„ „	18	0	0
Ditto	...	„	2,000		.	..	two pies in the rupee.			

SCHEDULE II.

Form of Petition under Section 31.

Stamp eight annas.

TO THE COLLECTOR OF

The *day of* 187

The petition of *A. B.* of

SHEWETH—

1.—That under the Indian Income Tax Act your petitioner has been assessed in the sum of *twenty-seven* rupees for the year commencing the first day of April 187

2.—That your petitioner's income and profits accruing and arising from [*here specify petitioner's trade or other source or sources of income or profits and the place or places at which such income or profits accrues or arise*] for the three years ending the thirty-first day of December 187 were rupees , as will appear from the documents of which a list is presented herewith.

3.—That such income and profits actually accrued and arose during a period of months and days. [*Here state the exact number of months and days in which the income and profits accrued and arose.*]

4.—That during the said three years your petitioner had no other income or profits.

Your petitioner therefore prays that he may be assessed accordingly, and that the value of the fee on this petition may be refunded [*or* that he may be declared not to be chargeable under the said Act, and that the value of the fee on this petition may be refunded].

(Signed) *A. B.*

Form of Verification.

I, *A. B.*, the petitioner named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

(Signed) *A. B.*

STATEMENT OF OBJECTS AND REASONS.

The present Income Tax Act (XVI of 1870) imposes a duty of 3½ per cent. on all incomes of rupees 500 and upwards. The present Bill is intended to impose a duty of only 1 1/12 per cent. (or two pies in the rupee) and to affect no income less than rupees 750.

Besides these two important changes, the Bill introduces several minor modifications of the existing law.

In section 6, the word 'plying' has been substituted for 'trading,' so as to preclude a question which has been raised under the present law.

The Collector is empowered (section 13), in proper cases, to require officers of companies to attend and produce accounts.

The duty on interest on Government Securities will be deducted at the place where the interest is paid (sections 15, 16).

Owners of lands and houses occupying them are expressly made chargeable (section 22) in respect of their annual rackrent value, and a definition of 'rackrent' is inserted.

The Collector will be bound to serve the notice requiring returns only where the income is rupees 4,000 or upwards (section 23).

Every person served with such notices will be required to return his income during the three years ending 31st December next before the date of the notice, and to state the period during which such income actually accrued.

The assessments will be made (section 27) on an average of the income for such three years, and the average will be computed upon the period during which the income actually accrued.

Legal practitioners will be excluded (section 36) from appearing on any petition or appeal under the Act. A similar provision was contained in Act No. XXXII of 1860.

Payment may be made henceforward (section 37) in two, instead of four, instalments.

All sums due under the Act will be recoverable as if they were arrears of land-revenue (section 39).

Power is given (section 40) to amend the assessment when the person assessed shows that his income has diminished, or gives up business, or dies, or becomes insolvent.

Lastly, orders made under the Act will be final, and the proceedings of the Collectors and Commissioners will not be removeable into any Court or be subject to revision.

R. TEMPLE.

The 10th March 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 17th March 1871, and was referred to a Select Committee with instructions to make their report thereon in a week :—

No. 13 OF 1871.

A Bill for the survey of Steam Vessels in the Port of Rangoon.

Preamble.

WHEREAS it is expedient to provide for the survey of Steam Vessels in the Port of Rangoon; It is hereby enacted as follows :—

I.—Preliminary.

Short title.

1. This Act may be called "The Rangoon Steamer Survey Act:"

Local extent.

It extends only to the territories under the administration of the Chief Commissioner of British Burma;

Commencement.

It shall come into force at the expiration of one month from the passing thereof.

Interpretation-clause.

2. In this Act—

"Chief Commissioner" means the Chief Commissioner of British Burma:

"Surveyors" includes any surveyor acting alone when authorised by the Chief Commissioner under the provisions of this Act.

II.—Survey of Steamers.

Certain Steam Vessels liable to be surveyed twice a year.

3. Every Steam Vessel plying in the Rangoon river, or on any of the rivers or waters of British Burma, and every British Steam Vessel plying between Rangoon and any Port or Ports, shall be liable to be surveyed twice in every year, in the manner hereinafter prescribed.

Government to appoint Surveyors.

4. The Chief Commissioner may appoint fit and proper persons to be Surveyors for the purposes of this Act.

Authority to Surveyors to go on board Steamers for the purpose of surveying.

5. The said Surveyors, in the execution of their duties, may go on board any Steam Vessel liable to be surveyed under this Act, as soon as reasonably may be after the arrival of such Steam Vessel in the Port of Rangoon, and not so as unnecessarily to hinder the loading or unloading of such Steam Vessel, or to detain or delay her from proceeding on any voyage or service, and may inspect such Steam Vessel or any part thereof, and any of the machinery, equipments, or articles on board thereof.

The Owner, Master and Officers serving on board such vessel shall be bound to afford to the Surveyors all reasonable facilities for such inspection or survey, and to afford them all such information respecting such vessel and her machinery and equipments, or any part thereof respectively, as they may reasonably require.

Surveyors to grant Certificate and Declaration when they can with propriety do so.

6. When any survey is made under this Act the Surveyors making such survey shall forthwith, if satisfied that they can with propriety do so, and on payment by the Owner or Master of the ship surveyed of the fees hereinafter mentioned, give him a Certificate and Declaration signed by them and framed as nearly as the circumstances of each case will admit in the Form set forth in schedule A hereto annexed.

No clearance to be given to a Steamer for a voyage for which she has not got a Certificate from the Surveyors.

7. No Officer of Customs shall grant a clearance nor shall any Pilot be assigned to any Steam Vessel, liable to be surveyed under this Act, which has not been duly furnished with a Certificate and Declaration under the provisions of this Act applicable to the voyage on which she is about to proceed, or the service on which she is about to be employed.

If any Steam Vessel liable to be surveyed under this Act leaves or attempts to leave the Port of Rangoon without such Certificate and Declaration, any Officer of Customs or any Pilot on board such Vessel may detain her until she is duly furnished with such Certificate and Declaration.

Special survey may be ordered by Government on any British Steamer in the Port of Rangoon.

8. The Chief Commissioner may give special direction to the Surveyors under this Act for the survey by them of any British Steamer lying in the Port of Rangoon and plying between Rangoon and any other Port or Ports, and the provisions of this Act shall apply (so far as the same are applicable) to every vessel so specially directed to be surveyed, and the Owner, Master and Officers thereof.

Chief Commissioner may make Rules as to mode and time of conducting survey.

9. The Chief Commissioner may frame Rules consistent with this Act as to—

(*a*) the manner in which the surveys shall be made,

(*b*) the times and places of such surveys, and

(*c*) the duties of the Surveyors.

Fees to be paid for every survey made.

10. For every survey made under this Act the Owner or Master of the Steam Vessel surveyed shall pay to each of the Surveyors making the same a fee, calculated on the tonnage of the vessel according to the rates in schedule B hereto annexed.

Certificates to be hung up in conspicuous part of vessel.

11. Each Certificate and Declaration granted by Surveyors under this Act shall be hung up, and remain at all times suspended in some conspicuous part of the vessel for which the same is granted, where the same may be easily read.

Certificates to be in force only six months and to be delivered up when expired or revoked.

12. No Certificate or Declaration shall be in force for the purposes of this Act after the expiration of six months from the date thereof; provided that, if any Steam Vessel is absent from the Port of Rangoon when her Certificate and Declaration expire, no penalty shall be incurred for the want of a Certificate and Declaration, until she first begins to ply, or is about to ply after her next subsequent return to the Port of Rangoon.

Provision in case of vessels absent from Port when Certificate expires.

The Chief Commissioner or any Officer appointed by him for that purpose, may require any Certificate and Declaration which has expired or has been revoked or cancelled to be delivered up as may be directed.

Certificate and Declaration may be cancelled by Government.

13. The Chief Commissioner or any Officer appointed or authorized by him for that purpose, may revoke and cancel any Certificate and Declaration granted under this Act in any case in which he has reason to believe—

(1) that the Certificate and Declaration of the sufficiency and good condition of the hull, equipments, and machinery of any Steam Vessel, or either of them have been fraudulently or erroneously given or made, or,

(2) that such Certificate and Declaration have otherwise been issued upon false or erroneous information, or,

(3) that since the giving and making of such Certificate and Declaration the hull, equipments, or machinery of such ship have sustained any injury or are otherwise insufficient.

And in every such case the Chief Commissioner or such Officer as last aforesaid may, if he thinks fit, require the Owner or Master to have such Steam Vessel again surveyed as herein provided.

Power to order a second survey.

14. If any Steam Vessel is surveyed under the provisions of this Act, and if the Surveyors decline to give any Certificate or Declaration or give a Certificate or Declaration with which the Owner or Master of the Steam Vessels is dissatisfied, the Chief Commissioner may, on the application of such Owner or Master, appoint two other competent Surveyors to survey the said Steam Vessel.

The Surveyors so appointed shall forthwith survey the said Steam Vessel, and shall either decline to give any Certificate and Declaration, or shall give such Certificate and Declaration as under the circumstances may seem to them proper.

Every survey made under this section shall be made subject to all the provisions and rules both as to the payment of fees and otherwise which are applicable to surveys made in ordinary cases under this Act.

If the Surveyors appointed under this section unanimously refuse to give any Certificate and Declaration or agree as to the terms of their Certificate and Declaration, such refusal or such Certificate and Declaration shall be final and conclusive; but if they do not agree, the refusal originally made, or the Certificate and Declaration originally granted by the Surveyors who surveyed the said Steam Vessel in the first instance, shall remain in force.

III.—Penalties.

Penalty for hindering them in making the survey or withholding required information.

15. Any person refusing access to any Surveyors under this Act, or otherwise hindering them in the performance of their duty, or refusing or neglecting to give any information which may reasonably be required of him, and which he has in his power to give, shall be liable for each offence to fine not exceeding five hundred rupees, or to imprisonment for a term not exceeding one month.

Leaving Rangoon without Certificate and Declaration.

16. If any Steam Vessel liable to be surveyed under this Act leaves or attempts to leave the Port of Rangoon without such Certificate and Declaration as is mentioned in section seven, the Owner or Master of such Vessel shall, for each offence, be punished with fine not exceeding one thousand rupees.

Master or Officer who is a licensed Pilot attempting to take his ship out of Rangoon without a proper Certificate liable to lose his license.

17. If the Commander or any other Officer of a Tug Steamer or of any other Steam Vessel, liable to be surveyed under this Act, is a licensed Pilot and leaves or attempts to leave the Port of Rangoon in such Tug Steamer or Steam Vessel without such Tug Steamer or Steam Vessel being duly furnished with a Certificate and Declaration under the provisions of this Act, applicable to the voyage on which she is about to proceed, or the service on which she is about to be employed, such Commander or other Officer shall be liable to have his license as a Pilot taken away from him entirely or suspended for any period by the Chief Commissioner as the Chief Commissioner may see fit to order.

Penalty for Surveyor who receives fees, &c., for making a survey.

18. Any Surveyor demanding or receiving directly or indirectly from the Owner, Master, or Officer of any ship surveyed by him under the provisions of this Act, any fee or remuneration otherwise than as provided by this Act, shall be liable to dismissal, in addition to any other penalty to which he may by law be liable.

Neglect to hang up Certificate and Declaration.

19. The Owner or Master of every Steam Vessel in which the Certificate and Declaration granted under this Act is not hung up and does not remain in manner provided by section eleven, shall, for each offence, be punished with fine not exceeding one hundred rupees.

Refusal to comply with requirements of section 12.

20. Any Owner or Master or other person who without reasonable cause neglects or refuses to comply with any requirement made under section twelve shall be punished with fine not exceeding one hundred rupees for each offence.

Offences under this Act by whom to be tried.

21. Any case arising out of this Act may be tried by any Officer having the full powers of a Magistrate within whose jurisdiction the offence may have been committed, or by any Police Magistrate of the town of Rangoon.

The provisions of section fifty-five of Act No. XXII of 1855 *(for the regulation of Ports and Port dues)* are hereby extended to all fines imposed under this Act, and all fees due under section ten shall be recoverable as if they were fines.

SCHEDULE A.

Form of Surveyors' Certificate and Declaration.

Name of Steam Vessel.	Tonnage.	When and where built and material.	Power.	Description of Engines and age.	Description of Boilers and age.	Ground tackle.	Condition of Hull.	General Equipment.	Name of Master and Number of Officers and deck crew and of Engineers and Engine room crew.	When and where last coppered, repaired or cleaned.	Limits (if any) beyond which the vessel is not fit to ply.	Time if less than six months for which the Hull, Boilers, Engines, or any of the Equipments will be sufficient.

We the undersigned declare that we have examined the above-named Steamer, and to the best of our judgment she and her engines, as shewn in the above Statement, are fully sufficient for the service on which it is intended to employ the said Steamer, that is to say (*as the case may be*)

A. B
C. D.

SCHEDULE B.

Rates of Fees to be charged (referred to in section 10).

For Steamers of less than				200	Tons	Rs.	20	0	0
"	"	200	tons and up to	350	"	"	25	0	0
"	"	350	" " "	700	"	"	30	0	0
"	"	700	" " "	1,000	"	"	40	0	0
"	"	1,000	" " "	1,500	"	"	50	0	0
"	"	1,500	" and upwards			"	60	0	0

Master Attendant.

STATEMENT OF OBJECTS AND REASONS.

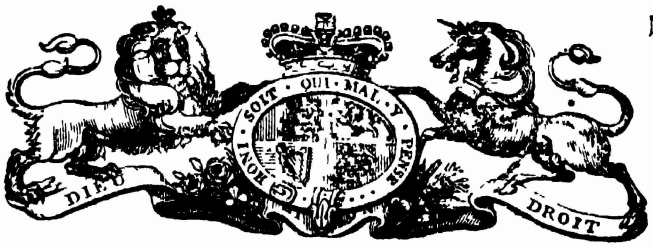
The object of this Bill, which has been framed at the desire of the Chief Commissioner of British Burma, is to provide for the survey of Steamers in the Port of Rangoon. The Bill substantially agrees with the Bengal Act V of 1862, under which surveys are made in the Port of Calcutta.

The 12th March 1871.

F. S. CHAPMAN.

WHITLEY STOKES,
cretary to the Govt. of India.

No. 12 of 1871.



SUPPLEMENT TO

The Gazette of India.

CALCUTTA, SATURDAY, MARCH 25, 1871.

OFFICIAL PAPERS.

A SUPPLEMENT *to the* GAZETTE OF INDIA *will be published from time to time, containing such Official Papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known.*

Non-Subscribers to the GAZETTE *may receive the* SUPPLEMENT *separately on a payment of six Rupees per annum if delivered in Calcutta, or ten Rupees eight annas if sent by Post.*

No Official Orders or Notifications, the publication of which in the GAZETTE OF INDIA *is required by Law, or which it has been customary to publish in the* CALCUTTA GAZETTE, *will be included in the* SUPPLEMENT. *For such Orders and Notifications the body of the* GAZETTE *must be looked to.*

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

PAPERS RELATING TO THE SOANE CANAL PROJECT.

No. 521 I, dated 15th October, 1867.

From—Govt. of Bengal, P. W. Dept., Irrign. Branch,

To—Government of India, P. W. DEPT.

With reference to a demi-official communication from the Inspector General of Irrigation, I am directed to forward the plans* and accompanying memorandum† submitted by the Agent and Manager of the East India Irrigation and Canal Company, for the head-works and 10 miles of main canal from the Soane, ordered in the letter from the Government of India, No. 11C, of 3rd January last; and to add that a further communication on the subject will follow after His Honor's return to the Presidency.

Nos. 344 to 364 of 1867-68 of this office.

† By the Company's Chief Engineer, dated September 1867.

Dated September, 1867.

Memo.—By Chief Engineer, East India Irrigation and Canal Company.

Datum.—The datum used is that which was adopted by Colonel Dickens in his Soane Canal Project, making the low water-level of the Soane at Dehree about 300·00. In the present stage of proceedings, this is obviously the most convenient datum to refer to; but I purpose next cold season connecting it with the levels taken along the Railway by the Great Trigonometrical Survey Department, and reducing the whole to mean sea-level. From a trial-line run from Chunar to Dehree it would appear that the Soane low-water at that place is 343·60 feet about the Railway datum, North-Western Provinces, and 326·60 feet above mean sea; but as the levels have not been checked, this requires verification.

2. *Anicut.*—After mature deliberation, the position determined upon for the anicut is 2,000 feet above the cause-way at Dehree; to have placed it further up would have entailed greater length of canal, and greater fall to be overcome without any additional advantage,—the area of land left out of irrigation being very small. The level of the bed of the river at the place selected may be taken at 301, and the anicut being 8 feet high, the level of its crest will be 309·00. The length between the abutment is 12,550 feet, or 2·35 miles; it will be provided with three sets of under-sluices, as shown on the drawings, each 500 feet in length,—one set on either flank, and one set in the centre of the river. The drawings show the latter only provided with folding back-shutters in bays of 50 feet; but should the experiment with these shutters now being tried at Cuttack, in the centre sluices of the Mahanuddy Anicut, prove successful, I purpose substituting them for the ordinary ones on both sides. There can be no question as to their much greater efficiency, the numerous piers in the ordinary sluices proving a great obstruction to the flow of the water.

3. *Discharge of Soane.*—From a careful cross-section of the river taken at Dehree, and from the reliable flood level of September 1864 (the highest on record), cut on the cause-way at Baroon, the discharge of the river has been ascertained to be 1,026,172 cubic feet per second; the mean depth at highest flood being 11·64 feet, and the breadth between the banks 12,400 feet.

4. *Calculation of discharge over weir.*—The depth of water over the weir in times of highest flood will be $6\frac{1}{2}$ feet. From the formula $D = 3{\cdot}5 \times l\, d_1 \sqrt{d + {\cdot}035 w^2} + 8{\cdot}02 \times l\, d_2 \sqrt{d^1 + {\cdot}0153 w^2}$, the afflux will be found to be 1 foot 3 inches. The momentum will be less than one-half of that at the Naraje Anicut, and five-eighths of that at the Mahanuddy Anicut at Cuttack.

5. *Head sluice.*—The head sluices on either side are designed to discharge 4,500 cubic feet per second, with a head of 4 inches, and depth of water 9 feet; they consist of 24 vents of six feet wide each: the shutters will be raised by a traversing hoist, the design for which has not been prepared as yet.

6. *Head locks.*—The locks are to be 150 feet in length, and 20 feet in width inside the chambers; full particulars are shown on the drawings.

7. *Western Main Canal.*—This canal, destined to convey irrigation water to the District of Shahabad, will have to carry up to the place where the Arrah Branch is thrown off 4,500 cubic feet of water per second for the irrigation of 1,200,000 acres: this at first sight may appear a small quantity for the irrigation of so large an area, but it must be recollected that only about one-half is cultivated with rice. The greatest demand for water is likely to be for the rice crop; and to convey sufficient for this the canals are designed,—the supply in the river at the time of the rice cultivation being always abundant.

8. *Dimensions of canal.*—The dimensions of the canal at starting will be as follows:—Breadth at base, 180 feet; depth of water in full supply, 9 feet;* fall per mile, 6 inches; side slopes, 2—1 at the 5th mile. The Arrah Branch will be thrown off, taking one-third of the whole, or 1,500 cubic feet per second, leaving 3,000 cubic feet per second to be carried on to the 12th mile, where the Buxar and Chousa Branches will leave the main line. From the point where the Arrah Branch is thrown off, the breadth of the canal will be reduced from 180 feet at base to 124 feet, the fall and depth of water being the same. The Buxar and Chousa Branches will take off 1,256 cubic feet per second for the supply of 335,000 acres; the quantity remaining to be carried forward by the Main Canal, therefore, is 1,744 cubic feet per second,—the width of canal will be reduced to 100 feet base, and the fall to $1\frac{1}{2}$ inch per mile.

* The greatest demand for water will be during the rains, as above stated, at which time there will always be at least one foot of water running over the anicut, and therefore 9 feet of water in the canal.

H. C. L.

9. *Length marked out.*—The canal has been staked out to the 21½ mile, or as far as the crossing of the Grand Trunk Road west of Sasseram. In laying out this part of the line, the first object to be attained was to get out of the deep cutting at the head as quickly as possible, and bring the water on to the surface, and then to follow the contour of the country; hence the detour that it has been necessary to make. Great care and trouble have been taken in ascertaining the best course for the canal, and an elaborate series of cross-sections of the country were made before the line was finally decided on.

10. *Arrangements for regulating level of water in canal.*—As the ground falls rapidly soon after crossing the road, it will be advisable, in order to avoid a long circuit, which would have to be made if the contour were followed, to construct a lock on the main line of canal somewhere near the Koodra; probably just beyond it will be the best place so as to keep the advantage of level to cross that nullah. At this lock a waste-weir must be constructed, the level of the top of the boarding on which will be 306·00 above datum. The object of this is to impound the water for navigation when necessary, so that when the supply coming down the canal is small, there will always be 5 feet on the sills of the head-lock. It is obvious that the top of the boarding of the waste-weirs of the first lift-lock on each of the branch canals to Arrah, Buxar, and Chousa must be of the same level; the boarding on all these weirs will be removable plank by plank, so that the level of the water can always be regulated according to the supply coming down, the length of the weirs being calculated to discharge the full quantity at 4 feet in depth running over the crest.

11. *Cutting at head of canal.*—It will be seen, by a reference to the section, that the cutting at the head of the Western Main Canal is very heavy, and that the water will not reach the surface till the 5th mile of the canal is passed; it is intended, therefore, at first to excavate the canal with a base of 50 feet only, so as to get the water out on the surface as early as possible, according as the branches are extended; hereafter the head of the canal can be widened.

12. *Course of canal beyond Sasseram.*—As the levels from Chunar have now been connected up to the Soane at Dehree, the fact has been established that the level of the country at the foot of the hills at the former place is 50 feet below the bed of the river at Dehree. The course of the canal is clearly defined skirting the foot of the hills the whole way, passing south of Chynepoor and through the rocky pass at Ghate Burganwan; it will cross the Kurumnassa near Kysoa, and drop into the Jurgo near Chunar.

13. *Drainage crossed.—The Kao.*—The principal drainage on the first 21½ miles of the Western Main Canal is the Kao: this nullah is subject to violent floods, as may be expected from the rocky nature of its catchment-basin; there is a curious feature in this stream, *viz.*, that before emerging on the plains, its water in times of high flood divide into two portions,—one forming the Koodra runs westward passing south of Sasseram, while the main stream of the Kao continues its northerly course. The Koodra seems to be an escape, the level of its bed being much over that of the Kao in times of high flood. About one-third of the whole stream, I should say, finds its way into the Koodra. I have thought it right to disregard this overflow, and provide water-way for the whole area drained by the Kao. The calculations for the area of water-way are founded on the supposition that two-thirds of a rain-fall of 9 inches in 24 hours will have to be *carried* off through the arches in that time at a velocity of 8½ feet per second. The area of the catchment-basin of the Kao above the canal crossing is 57 square miles, so that 1,103 square feet of water-way will be required, or, say, 20 openings of 54 square feet each.

14. *Description of syphons.*—From the level at which the stream is crossed, it will be necessary to put in syphon culverts; and as the stone in the neighbourhood is so magnificent, and procurable in such large blocks, I purpose covering the syphons over with flat stones, instead of arching,—securing the stones to the foundations by holding down bolts.

15. *Width of canal.*—The width of the canal over the syphons will be reduced to 90 feet, which will give a velocity of about 3¾ feet per second.

16. *Bed of Kao below syphon to be lowered.*—In order to insure a better discharge through the syphons, I purpose lowering the bed of the Kao about 2 feet on the down-stream side, continuing the excavation for some distance down. The necessary levels for this have not as yet been taken.

17. *Other drainages, inlet and escape at 5th mile.*—There are no other drainages of any importance to be provided for. An inlet and escape will be constructed at the 5th mile of the canal, just beyond the off-take of the Arrah Branch: this will drain, as near as I can ascertain, 5 square miles of the flat country; and as the cultivators impound most of the water falling on the plains for irrigation, I consider it will be sufficient to allow for a rain-fall of ¼ inch per hour being carried off: this will give a length of weir of 40 feet, the water running 2 feet deep over the crest. It will be observed that the level of the ground is almost the same as the canal water; and as that entering the canal from the fields is only surface rainwater, no silt will be carried in.

18. *Design for inlet and escape.*—I have designed a drop-wall and floor, but such is hardly necessary. If the bed and slopes of the canal were paved with rough stone, it would be sufficient protection against erosion; but as piers and abutments must be built to support the bridge for the towing path, the addition of the drop-wall will be but trifling.

19. *Inlet and escape at the 12th mile of canal.*—Another inlet and escape precisely similar will be built at the 12th mile of the canal.

20. *Two syphon culverts.*—Two syphon culverts of four arches each of the same dimensions as the Kao Syphon will be constructed at the 870th and 1100th chain of the canal, respectively, to carry off the drainage-water between Sasseram and the canal.

21. *Bridges.—Rhotas Road Bridge.*—The head-way under all bridges on the various canals will be 15 feet. The first will be built to carry the Rhotas Road over the canal at the 23rd chain; it will consist of 3 spans of 50 feet each, with a road-way 15 feet wide between the parapets.

22. *Other road bridges.*—The same design, Drawing No. 15, will answer for the Sasseram and Nasreegunge Road at 300th chain, for the Sasseram and Arrah Road at the 845th chain, and for the Sasseram and Buxar Road at the 999th chain, and for any other second class roads that it may be found necessary to carry over the canal.

23. *Grand Trunk Road Bridge.*—For the Grand Trunk Road Bridge, a similar design, Drawing No. 18, has been made, the width of road-way being 20 feet instead of 15; this is the width of the large bridge now being built at Sherghotty by the Public Works Department. The canal crosses the Grand Trunk Road at one mile from the head at an angle of 61 inches; instead of diverting the road, I have designed a skew-bridge, and considering that building material is so good, there will be no difficulty in constructing it, though the angle is somewhat sharp.

24. *Eastern Main Canal.*—The Eastern Main Canal has been laid out for 10½ miles only: it has been designed to convey water for the irrigation of the whole area to Monghyr, and to that place it must some day be extended, though at present the limits are restricted to Patna. The area of country to be supplied with water being about the same as on the western side of the Soane, the canal will be constructed of the same dimensions, depth and fall per mile.

25. *Patna Branch.*—The Patna Branch will be thrown off at the 4th mile of the canal, and will take 1,500 cubic feet per second for the supply of 350,000 acres.

26. *Eastern Main Canal 4 to 10½ miles.*—From the 4th to the 10½ mile, the dimenision will be—base 124 feet, depth 9 feet, side slopes 2·1, fall per mile 6 inches.

27. *Poon-Poon.*—The principal drainage to be crossed is the Poon-Poon; the place selected for crossing has been carefully determined with reference to the following considerations:—*first*, that the highest known floods of the Poon-Poon should not rise on the masonry of the aqueduct above the level of the bed of the canal; *second*, that the embanked approaches to the aqueduct should not be unduly high; and *third*, that the stream should be crossed at a convenient place, and square to the line of canal: to attain these objects it has been found necessary to make a considerable detour, and to go below the junction of the Byturnee and Poon-Poon.

28. *Size of aqueduct.*—The area drained by these two rivers above the crossing of the canal is 374 square miles; and water-way to the extent of 7,240 square feet should be provided to carry off two-thirds of a rain-fall of 9 inches in 24 hours (as much as is likely to fall over so large a catchment-basin in that time), at a maximum velocity of 8½ feet per second; this will give 17 arches of 30 feet each; in allowing 20 therefore, ample provision has, I think, been made.

29. *Foundations.*—The foundations of the aqueduct will probably be found to be hard clay, but this cannot be positively determined till a careful examination of the bed of the river has been made and trial-pits sunk; should it on examination turn out to be sandy, wells will have to be sunk.

30. *Width of canal over aqueduct.*—The canal will be reduced to 90 feet in width over the aqueduct, as in the Kao Syphon on the Western Main Canal.

31. *Drainage near Baroon.*—The small nullah that is crossed and recrossed by the canal near Baroon will be diverted into its old course by a new cut, and will be passed under the Grand Trunk Road by a bridge of three 10-feet spans. The present bridge consists of 3 fifteens, which is unnecessarily large for the area of country drained by the nullah.

32. *Drainage for bank of Soane.*—The drainage water from the high ground on the bank of the Soane will be passed under the Patna Branch Canal by a syphon culvert, and led into the Poon-Poon by a side drain parallel to the main canal.

33. *Arrah and Patna Branch Canals.*—Neither of these canals has been staked out, though their course has been determined,—the Arrah Branch to near Nasreegunge, and the Patna Branch to Daoodnugger. The position of the first lift-lock in each has been fixed, so that there will be no delay in submitting the plans as soon as the necessity for so doing arises.

34. *Quarries.*—The position of the quarries has been selected, and the line of tramway surveyed and levelled. Plan and section are submitted herewith; it was at first contemplated to open the quarries at Muhesdee, but on trial the quality of the stone turned out to be inferior; it was, therefore, determined to revert to Dhadhand, a well known quarry, where the stone is of excellent quality, and can be had in blocks of any size and thickness.

35. An experimental opening is now being made on the face of an outlying hill in the line of tramway to Dhadhand, and it is expected, from what has already been seen, that the stone will turn out of good quality, being only 5 miles from the anicut. I purpose getting the great mass of rubble stone from there, and the cut-stone only from Dhadhand, which is 1½ miles further.

36. *Land required for bungalows.*—I purpose taking up on the western side of the Soane the strip of land lying between the river and the Rhotas Road, extending from the head-lock channel to Bustipoor. This is the land formerly occupied by barracks and is, I understood, the property of Government; it will be purchased by the Company, and be occupied by bungalows, workshops, offices, &c.

37. On the eastern bank of the Soane, a smaller piece will be taken up for bungalows, which it will be necessary to construct for the officers and subordinates in charge of the works on that side.

38. Both these pieces of land are outlined in purple on the map of the head workshops No. 1.

39. *Drawings.*—The following plans of the works are herewith sent :—

1.—Survey of river Soane at Dehree, showing head-works and land required.

2.—Transverse section of the Soane, 1,000 feet above cause-way.

3.—Anicut across the Soane at Dehree.

4.—Movable shutters for anicut—(Details).

5.—Drawings of head-sluice, Eastern and Western Main Canals.

6.—Ditto of head-lock, Ditto Ditto.

7.—Index Map, showing Western Main Canal to 21½ miles, and Arrah Branch to near Nasreegunge; also position of quarries and line of tramway from same.

8.—Index Map, showing Eastern Main Canal for 10½ miles, and Patna Branch to near Daoodnugger.

9.—Survey of Main Line of Western Canal. Scale 4 inch to a mile (four sheets).

10.—Longitudinal section of Ditto. Ditto ditto.

11.—Survey of Eastern Main Canal. Ditto ditto.

12.—Longitudinal section, Ditto. Ditto ditto.

13.—Sheet of cross sections of canals.

14.—Bridge over canal for Grand Trunk Road, Western Main Canal.

15.—Ditto ditto smaller roads, Ditto Ditto.

16.—Kao Drainage Syphons. Same design applicable to other syphons.

17.—Inlet and escape.

18.—Bridge over canal for Grand Trunk Road, Eastern Main Canal.

19.—Poon-Poon aqueduct.

20.—Survey of line for tramway to quarries. Scale 4 inch to a mile.

21.—Longitudinal section of ditto. Ditto ditto.

No. 227 I, dated 17th October, 1867.

Memo. from—Govt. of Bengal, P. W. Dept., Irrign. Branch,

To—Government of India, P. W. Dept.

The undersigned regrets to find that the enclosures herewith sent were omitted to be forwarded with this office letter No. 224 of 15th current.

*Letter No. 10, dated 13th September 1867, from the Agent and Manager, East India Irrigation and Canal Company, and Schedule No. 1, therewith received.

No. 10, dated 13th September, 1867.

From—The Agent and Manager, E. I. Irrign. and Canal Co.,

To—Govt. of Bengal, P. W. Dept., Irrign. Branch.

I have the honor to intimate that, in accordance with the requirement in para. 7 of the Government of India's letter No. 11 C, dated 3rd January 1867, to the Secretary to the Government of Bengal, Public Works Department, I have this day despatched to your address the detailed plans and sections of the Soane Irrigation head-works, also for 10½ miles of the Eastern Main Canal and 21½ miles of the Western Main Canal. And I now enclose herewith Schedule No. 1 and descriptive memorandum of the works, compiled by Mr. H. C. Levinge, the present Provisional Chief Engineer of the Orissa Undertaking and the nominated Chief Engineer for the Soane Project.

2. I take this opportunity of calling attention to the subject-matter of my letter No. 4 of the 19th March last. The Directors consider it very desirable that the supplemental contract should be executed as soon as possible.

SCHEDULE No 1.
Dated 11th September, 1867.

BEHAR UNDERTAKING.

DESCRIPTIVE MEMORANDUM OF HEAD-WORKS.

21½ miles of Western Main Canal and 10½ miles of Eastern Main Canal.

No.	HEADING.	STATEMENT			REMARKS
1	Object of the project as a whole.		...	To provide irrigation for that portion of the District of Shahabad bounded by the Ganges on the north, the Kymore Hills on the south, the Kurumnassa on the west, and the Soane on the east; also to provide irrigation for that portion of Behar lying between the Soane and Morhur Rivers, extending as far as the city of Patna; also to provide main lines of navigation from Dehree on the Soane to Chunar, Chousa, Buxar, Arrah, and Patna, with minor branches.	
2	Nature and description of the several heads into which the project is divided.	Head-Works	Anicut .	8 feet in height and 12,550 feet in length between the abutments, provided with 3 sets of under-sluices, each 500 feet in length: level of crest 309 + datum.	
			Head-Locks	To Eastern and Western Main Canals, length of chamber 150 feet, breadth 20 feet, level of sills 301 + datum.	
			Head-sluices	To Eastern and Western Main Canals, consisting of 24 vents of 6 feet each, to supply 4.500 cubic feet of water to each canal with a head of 4 inches.	
			Sluice Channels	Same dimensions as the Main Canal below described.	
			Lock Channels	Base 50 feet, side slopes 2 : 1, excavated to level of sills of locks.	
		Western Main Canal.	Dimensions ...	The depth of water throughout will be 9 feet in full supply. Side slopes 2 : 1, with a towing path 9 feet wide, 3 feet above the level of the water in canal. From O to the V mile, where the Arrah Branch Canal is thrown off, the breadth on the water line will be 216 feet, and fall per mile 6 inches, to convey 4,500 cubic feet per second. From V to XII mile, where Buxar and Chousa Branches leave the main line, the breadth on water line will be 160 feet, fall 6 inches per mile, to convey 3,000 cubic feet per second. From the XII mile to Belthooa on the Trunk Road, west of Sasseram, the limits of the line set out, the breadth will be 136 feet on the water line, and fall 1½ inches per mile to convey 1,744 cubic feet per second Arrangements will be made for retaining a minimum depth of 5 feet of water on the sills of the head-lock, where the supply of water in the canal is short.	
			Drainage works	1. Inlet and escape at the 280th chain. 2. Syphon culvert of 20 vents of 54 square feet each, at the crossing of the Kao at the 9th mile of canal. Width of canal after syphons reduced to 90 feet.	

BEHAR UNDERTAKING, &c.,—*continued.*

No.	Heading.	Statement.			Remarks
2	Nature and description of the several heads into which the project is divided,—*contd.*	Western Main Canal,—*contd.*	Drainage-works,—*contd.*	3. Inlet and escape at the 12th mile of canal.	
				4. Syphon culvert of 4 vents of 54 square feet, each at 870th chain.	
				5. Syphon culvert of 4 vents of 54 square feet, each at 1075th chain.	
			Intercepted communications.	1. Road from Dehree to Rhotas at the 23rd chain of canal, 3 spans of 50 feet each, with 15 feet of road-way and 15 feet of head-way.	
				2. Road from Calcutta to Benares at the 1st mile of Canal Bridge, consisting of 3 spans of 50 feet each, with 20 feet of road-way and 15 feet of head-way.	
				3. Road from Sasseram to Nusreegunge at 300th chain of canal.	Bridge for these same as for No. 1.
				4. Road from Sasseram to Arrah at 845th chain of canal.	
				5. Road from Sasseram to Buxar at 999th chain of canal.	
				No other roads are intercepted, but accommodation bridges will be built at every 5 miles, and ferry-boats provided for the accommodation of villagers.	
			Intercepted irrigation.	None.	
		Eastern Main Canal.	Dimensions ...	The depth of water throughout will be 9 feet in full supply. Side slopes 2 : 1, with a towing path 9 feet wide, 3 feet above water-level in canal. From 0 to IV mile below the Patna Branch is thrown off; the breadth on the water line will be 216 feet, and the fall per mile, 6 inches, to convey 4,500 cubic feet per second. From the V mile to the end, as far as marked out, the breadth on the water line will be 160 feet, and the fall 6 inches per mile, to convey 3,000 cubic feet per second.	
			Drainage works	1. Nullah at Baroon, chain 70 to 100. When crossed and re-crossed by the canal, will be diverted by a cut-crossing under the Grand Trunk Road by a bridge of three 10-feet arches.	
				2. Aqueduct at the crossing of the Poon-Poon River, consisting of 20 arches of 30 feet each. Width of canal over aqueduct to be 90 feet.	
			Intercepted communication.	Grand Trunk Road at Baroon, for which masonry bridge will be provided of three spans of 50 feet, with 20 feet width of road-way and 15 feet head-way.	
				No other roads will be intercepted, but accommodation bridges will be built at every 5 miles, and ferry-boats provided for the convenience of villagers.	

BEHAR UNDERTAKING, &c.,—*continued.*

No.	Heading.	Statement.			Remarks.
	Proposed date of commencement.	.....	.....	October 1867.	
	Probable date of completion.	.....	.....	Three years to the limited section.	
	If the works are not carried out in full, the proportion, order, and probable time within which it is proposed to carry them out.	.....	.....	The anicut and head-works will be pushed on to completion, and for their full dimensions with all possible despatch, the canal in cutting will be excavated with a base of 30 feet at first; the banks will be placed at their full ultimate width apart, according as the branch canals are extended and irrigation spreads; the Main Canal will be widened out.	
	If for irrigation, the estimate area to be served with water.	.....	.....	No irrigation will take place from the Main Canal direct; the whole area at present contemplated to be supplied with irrigation from the Eastern Main Canal is 600,000 acres, and from the Western 1,200,000 acres.	
7	Area of land required	.....	.....	Permanent. / Temporary. / To be paid for by the Compy. A. R. P. / A. R. P. / A. R. P. 1. For Head-works. Baroon side or eastern side . 37 0 2 / 37 3 2 / 105 2 6 For head-works, Dehree side or western side . 54 3 18 / 45 0 23 / 311 0 26 2. For Eastern Main Canal ... 505 0 17 / 183 2 20 3. For Western Main Canal ... 959 2 17 4. For Tramway & Quarries ... 210 0 18 / 126 1 2	
8	Drawings ...	.....	.....	1. Survey of river Soane at Dehree, showing head-works and land required. 2. Transverse section of the Soane 1,000 feet above cause-way. 3. Anicut across the Soane at Dehree. 4. Movable shutters for anicut—(Details). 5. Drawings of head-sluices, Eastern and Western Main Canals. 6. Drawings of Head-Lock, Eastern and Western Main Canals. 7. Index Map showing Western Main Canal to 21½ miles, and Arrah Branch to near Nasreegunge; also position of quarries and line of tramway from same. 8. Index Map showing Eastern Main Canal for 10½ miles and Patna Branch to near Daoodnuggur. 9. Survey of Main Line of Western Canal. Scale 4 inches to a mile (4 sheets). 10. Longitudinal section of Western Canal. Scale 4 inches to a mile (4 sheets).	

BEHAR UNDERTAKING, &c.,—*continued.*

No.	Heading.	Statement.			Remarks.
8	Drawings,—*contd.* ...	.....	.....	11. Survey of Eastern Main Canal. Scale 4 inches to a mile (4 sheets). 12. Longitudinal section of Eastern Main Canal. Scale 4 inches to a mile (4 sheets). 13. Sheet of cross sections of canals. 14 Bridge over canal for Grand Trunk Road, Western Main Canal. 15. Bridge over canal for smaller roads, Western Main Canal. 16. Kao drainage syphons. Same design applicable to other syphons. 17. Inlet and escape. 18. Bridge over canal for Grand Trunk Road, Eastern Main Canal. 19. Poon-Poon Aqueduct. 20. Survey of line for tramway to quarries. Scale 4 inches to a mile. 21. Longitudinal section of tramway to quarries. Scale 4 inches to a mile.	

H. C. LEVINGE,
Chief Engineer.

No. 228 I, dated 19th October, 1867.

From—Govt. of Bengal, P. W. Dept., Irrign. Branch,
To—Government of India, P. W. Dept.

In continuation of my letter No. 224 I of 15th instant, I am directed to forward the accompanying Note by the Chief Engineer, Irrigation Branch, on the plans submitted by the Agent and Manager, East India Irrigation and Canal Company, in connexion with the Soane Project.

Dated 19th October, 1867.

Note by Chief Engineer, Irrigation Branch.

With this letter, the Agent and Manager, East India Irrigation Company, submits plans and surveys in connexion with the Soane Project, in conformity with the instructions conveyed in the letter No. 11 C, dated 3rd January, from Government of India.

The plans ordered in that letter were "detailed plans and sections of the dam and head-works, with 10 miles of main canal on either side of the Soane in a state to admit of approval by the Government."

1. Survey of River Soane at Dehree, showing head-works and land required.
2. Transverse section of the Soane, 1,000 feet above cause-way.
3. Anicut across the Soane at Dehree.
4. Movable shutters for anicut—(Details).
5. Drawings of head-sluice, Eastern and Western Main Canals.
6. Drawings of head-lock, Eastern and Western Main Canals.
7. Index Map showing Western Main Canal to 21½ miles, and Arrah Branch to near Nasreegunge; also position of quarries and line of tramway from same.
8. Index Map showing Eastern Main Canal for 10½ miles, and Patna Branch to near Daoodnugger.
9. Survey of main line of Western Canal. Scale 4 inches to a mile (four sheets).
10. Longitudinal section of ditto 4 inches ditto.
11. Survey of Eastern Main Canal, ditto ditto.
12. Longitudinal section, ditto, ditto, ditto.
13. Sheet of cross-sections of canals.
14. Bridge over canal for Grand Trunk Road, Western Main Canal.
15. Ditto smaller road ditto.
16. Kao Drainage Syphons. Same design applicable to other syphons.
17. Inlet and escapes.
18. Bridge over canal for Grand Trunk Road, Eastern Main Canal.
19. Poon-Poon Aqueduct.
20. Survey of line for tramway to quarries. Scale 4 inches to a mile.
21. Longitudinal section of ditto ditto.

The plans submitted by the Agent are marginally noted, and, combined with the Chief Engineer's explanatory memorandum, comprise the information required.

The sites for the weir and head-works and the off-takes of the Main Canal, East and West, together with their dimensions, differ from those in the original project.

The capacity of the Western Main Canal is planned so as to convey 4,500 cubic feet per second, sufficient for the irrigation of 600,000 acres of rice during the monsoon months.

The size of the masonry works on the Eastern Main Canal will admit of the discharge of an equal volume, but the sectional area of the excavation is to be limited to half that quantity, or sufficient for only 300,000 acres.

The weir, head-sluices, and locks have been designed after the models of those built at Cuttack. The crest of the weir is to be 8 feet above the bed of the river, and is to be pierced with 1,500 feet of sluice-way divided into three equal portions, the centre sluices being fitted with a new design of movable shutters.

According to the Chief Engineer's calculations, verified by myself, the afflux in a high flood will be about 1¼ feet; but as the river does not overtop its banks here, the question of afflux is of little moment.

Adequate provision appears to have been made for passing the drainage in five places, and in the case of the Kao Nullah, the first large stream crossed by the Western Canal, I consider the allowance unnecessarily large, as the Chief Engineer has calculated on having to pass the *whole* drainage, whereas a portion of it in a high flood escapes by another channel, and falls into the Koodra, a larger stream further on.

The quantity of drainage provided for is stated to be 6 inches of rain running off the ground in 24 hours. This is more than is ever likely to be required in Behar. Bridges have been provided for the five roads intercepted by the Western Canal. Additional accommodation bridges, the schedule states, will be erected at every five miles, and ferry-boats provided. It is further stated that no irrigation has been intercepted.

The points of difference between the designs now submitted, and those prepared by Colonel Dickens, consist in—

1*st.*—The site of the weir and its dimensions.

2*nd.*—The capacity of the Main Canals.

3*rd.*—The slope of their beds, depth of water, and velocity of current.

4*th.*—The direction of the East and West Main Canals.

5*th.*—The area of land for which water is provided for irrigation during the monsoon months.

I.—The site of weir has been fixed near Dehree, 2,000 feet above the cause-way, and 15 miles below Telcup, the place selected in the original project. Its height is to be 8 feet, and width from crest to end of apron 120 feet.

II.—The capacity of the canals has been designed with reference to the probable requirements for *monsoon* crops, *viz.*, 4,500 cubic feet per second for an area of 600,000 acres from the Western Main Canal, and half that volume from the Eastern Canal, in which, however, the masonry works have been planned sufficiently large to admit of an equal volume as with the Western Canal.

The respective capacities of these channels in the original project were designed with reference to the average supply in the Soane during the months the cold weather crop is on the ground, and to carry with a depth of 7½ feet 1,980 and 1,144 cubic feet per second.

III.—The slope given to the Main Canals is 6 inches per mile as far as the bifurcation of the high level branch, which is continued at 1½ inches per mile.

The width at base commences with 180 feet, gradually reduced at the 12th mile to 100, after all the main branches have been thrown off.

A depth of 9 feet is to be maintained in monsoon supply, and of 5 feet in the summer.

In the original project, the slopes are 9 inches in the Western, and nearly 1 foot per mile in the Eastern Canal. The width at base was limited to 73 feet, and the depth to 7½ feet, with 5 feet in the navigation branches, and a velocity of 3 feet per second. The Company's canals are designed for 2½ feet per second, except at the aqueducts, where the width of water-way being restricted to 90 feet, the velocity will be proportionately increased.

IV.—Owing to the alteration in the site to the weir, and to the different principle on which the Main Canals are projected, the courses they pursue are also somewhat different. In the Company's project, the Western Canal makes a considerable curve from the off-take to the Trunk Road, crossing near Sasseram, keeping so far on a lower level, but beyond that point it maintains a much higher level, running nearly straight to Chynepoor and thence to Chunar. In Colonel Dickens' project the navigation branch has a fall of 4 inches per mile, which takes it to Mogulserai, from whence it turns up towards the Jurgoo Nullah which runs past Chunar.

On the eastern side the Company's Main Canal runs nearly direct to the Poon-Poon, over which it is carried by an aqueduct near the village of Jummoor, distant 10 miles, up to which place only it has as yet been laid out; at the 4th mile, the Patna Branch is thrown off.

Two works for passing the drainage are provided in this length; one of which is an aqueduct of 20-30 feet arches over the River Poon-Poon, which drains an area of 325 square miles.

The Trunk Road is said to be the only road intercepted in this length, and for it a bridge has been provided. Accommodation bridges and ferry-boats are promised as for the Western Canal.

The branch canals to Arrah on the one side, and Patna on the other, have not been actually staked out, but their courses have been determined as far as the villages of Nasreegunge and Daoodnugger, respectively, and the position of the first lift-locks thereon had been fixed, "so that there will be no delay in submitting the plans as soon as the necessity for doing so arises."

By placing the weir at Dehree, instead of at Telcup, about 100 square miles of country are shut out, which would otherwise be irrigated. On the other hand, the Western Main Canal, as projected by the Company, includes 350 square miles of country more than taken in by the original project.

The Company propose not to excavate their canals to the full width at once, but only to 50 feet at base, enlarging them gradually whenever the demand for water may render it necessary.

The areas of land required to be taken up for these portions of the canals seem to average about the same in both projects. The quantity required to be made over at first amounts to—

	A.	R.	P.
For permanent occupation	1,766	2	32
„ temporary „	392	3	7
To be paid for by Government	2,159	1	39
„ by the Company	314	0	26

The Company apply for the strip of land on the western side, comprised between the Rhotas Road and the river, now covered with the remains of the old barracks. It is the property of Government, and on it the Company propose to erect the buildings connected with the head-works. A plot—but not so large—for similar purposes, is required on the right bank.

Such is the general outline of the works now submitted by the Company. As the plans have been prepared on principles recommended by myself, and their approval is to rest with the Government of India, it is scarcely necessary for me to add any comments thereon, beyond stating my conviction that those principles, which have governed the projection of the Delta works in Madras and Orissa, are equally applicable and necessary for the proposed works in Behar, with the decided advantage of the principal crops grown there in the cold weather and summer, requiring a smaller quantity of water, and so of the available supply during that period going further than in Madras, and therefore capable of yielding proportionately greater returns.

That monsoon irrigation is needed I am sure; for even were it possible to secure a perfectly equable distribution, 40 inches of rain, though sufficient perhaps to mature a crop of *broad-cast* paddy, will never bring a field of *transplanted* rice to perfection. That equable distribution, however, never can possibly be secured, and that *it is not so*, but that the rain is, on the contrary, partial and fitful, is sufficiently evidenced in the attempts made by the cultivators to catch and store what they can in the numerous small tanks which have been made wherever the slope of the ground is favorable.

The reasons which decided me to recommend the site of the weir and head-works being transferred from Telcup to Dehree are—

1st.—A greater length of weir is obtained for discharging the floods, thereby considerably diminishing the trial on that work, and so admitting of its being raised hereafter if any additional height should be found necessary.

2nd.—The length of the Main Canals is shortened.

3rd.—Saving 40 feet of lockage in each canal.

4th.—A reduction in the distance between Chunar and Baroon from 133 to 96 miles, or a saving of 37 miles of canals.

The greater width and less slope given to the Main Canals admit of a better combination of the advantage of navigation with irrigation. On such a line of heavy traffic as that from Chunar is likely to be, a surface width of 120 feet at least will be required.

The masonry structures on the Mahanuddy having thus far withstood the action of the freshes successfully, show that similar works will be suitable for the Soane where they will be exposed to less trial.

Dated 1st November, 1867.

Memo.—By Inspector General of Irrigation Works.

There are but a few points on which I desire to make any comments on the plans now sent up, and these are made rather in a suggestive manner. I am satisfied that Colonel Rundall has given every attention to the project and that he is fully qualified to deal with it finally.

1st.—*Position of anicut.*—The precise reasons for selecting the point chosen do not appear. It would seem that by going rather higher up the river the quarries would be closer to the anicut, and the canals more useful for the transport of coal from the Upper Soane, and of lime from the Rhotas Hills. There would be some additional length of canal, but this apparently should be compensated by bringing more land under the scope of the irrigation. I apprehend that, for the monsoon or Khurreef crops at least, the water-supply is virtually without limit.

There would further be advantage, as it seems to me, in getting a better fall than 1½ inches per mile for the end of the canal on the Western side. The serious inconveniences of silt deposit from deficient fall are very prominent in the Kistnah Canals. The Godavery water seems to be singularly free from silt. I have no exact knowledge of the character of the Soane water.

2nd.—*Anicut design.*—On this I only have to say that I fail to see the utility of the central sluices. They are far too limited in extent to affect in an important degree the general deposit of sand, which will certainly take place above the dam, and I am not aware that such a deposit is objectionable. Colonel Rundall's design as to the general form of the anicut seems to me preferable to the ordinary Madras plan. The utility of any wells at all in the substructure, excepting, perhaps, at the sluices, I doubt. Such a dam is designed to resist the action of the water on the surface of the river bed where the fall takes place, and may, so far as I am able to judge, be entirely a *superficial* structure. A dam which depends on deep foundations is based on a different principle entirely. It allows the action on the bed to take place, and guards against it by carrying the foundations down to a depth where they will not be disturbed. Wells of 6 feet seem to me useless in this work.

3rd.—*Kao Drainage Syphon.*—For a mountain torrent I confess that a work of this sort seems to me dangerous. I lately saw a work something of the sort on the Kistnah Canals which had been entirely swept away, the syphon filled up, and the water broke across the canal. By modifying the line of the canal, probably a better crossing might be got. At all events, I think the water should have a clear run off from the flooring of the passage below the canal, and not be expected to rise again and flow off at a level higher than that floor.

4th.—*Poon-Poon Aqueduct.*—The arrangement by which the canal crosses the Poon-Poon River at such a level as to bring the top of the floods in the latter above the crowns of the arches of the aqueduct, seems, to say the least, questionable. If there were any real necessity for such a disposition of the works, the position would be different. As it is, there seems no cause whatever for adopting such a plan, and it looks rather like an engineering *tour-de-force*. I am certainly of opinion that there should be a free water-way left for the river floods at this work.

It may be added that the removal of the dam a few miles higher up the Soane would seem to give the means of improving the passages of both the lines of drainage that have been referred to.

5th.—*Towing-paths under bridges.*—These seem to me to be too narrow.

6th.—*Acreage of irrigation.*—I do not know on what data this has been reckoned. On one of the permanently-flowing canals of the Upper Provinces, where the area under irrigation is pretty equally divided between the rubbee and khurreef crops, as much as 230 acres per cubic foot per second has been watered; but this is quite a maximum rate, and provides for very little rice compared to the whole area watered.

Mr. Levinge talks of 4,500 cubic feet supplying 1,200,000 acres, of which one-half will be rice. This gives an *average* of 270 acres per cubic foot. From all that I can learn of the facts of rice irrigation in the Madras Provinces, though I admit the data are not good, 1 cubic foot of water per second will not

water more than 100 acres. The ordinary calculations of the Madras Engineers is still less than this. They say that 2 cubic yards per hour is needed for an acre. This is about 70 acres per cubic foot per second. At 100 acres per cubic foot, the 4,500 cubic feet would water only 450,000 acres of rice. For the cold-weather crop, I understand that the supply of water from the river will not be more than 3,000, or at most 4,000 cubic feet per second. This, at the high rate of 250 acres per foot, would supply 750,000, or at most 1,000,000 acres more. On the whole, the total acreage on both sides of the anicut might be 900,000 acres for the khurreef, and 750,000 to one million acres for the rubbee, in all 1,650,000, or at most 2,000,000 acres. This is not greatly more than the area taken by Mr. Levinge for the Western Canal alone, so that, somehow or other, the average seems to me to be exaggerated about 50 per cent.

Colonel Rundall, I see, speaks of the Eastern Main Canal being made of smaller capacity, so far as the earthen channel is now concerned; but this does not affect the general scope of the above remarks.

No. 167 I, dated 2nd November 1867.

From—Government of India, P. W. Dept.,

To—Govt. of Bengal, P. W. Dept., Irrign. Branch.

No. 224 I, dated 15th October 1867.
" 227 I, " 17th " "
" 228 I, " 19th " "

I am directed to acknowledge receipt of your communications marginally noted, submitting a project for the head-works and 10 miles of the East India Irrigation Company's main canal from the River Soane, and in reply to state that the Governor General in Council approves generally of the project, subject to such action as His Honor the Lieutenant Governor may desire to take on the suggestions made by the Inspector General of Irrigation Works in the accompanying memorandum; and desires me to request that the necessary steps may be taken to get the works pushed on at once accordingly.

2. The original papers and plans are returned.

No. 295 I, dated 4th December 1867.

From—Govt. of Bengal, P. W. Dept., Irrigation Branch,

To—Government of India, P. W. Dept.

I am directed to acknowledge the receipt of your letter No. 167 I, of the 2nd ultimo, and to inform you that the Agent has been instructed to the effect that the Lieutenant Governor expects the Company will commence operations forthwith. He has been further called upon to state specifically how far he is prepared with a staff of Engineers, subordinates, and plant, and particularly with the requisite funds, to ensure the rate of progress enjoined in the Government of India's letter No. 11 C of 3rd January last.

2. With reference to the memorandum by the Inspector General, I am desired to append a Note by the Chief Engineer of Irrigation Works on the points adverted to therein.

Dated 4th December, 1867.

Note by Chief Engineer of Irrigation Works, Bengal, on the Memorandum by the Inspector General of Irrigation Works, dated 1st November 1867, referring to the East India Irrigation and Canal Company's Soane Canal Project.

Position of Anicut.—The river bank was well examined by myself previous to fixing on the site. There were objections which more than counterbalanced the advantages of having the quarries nearer at the higher site, one

of which was that the left bank was below the level of the floods, and composed of friable earth, easily eroded. Unless removed 15 or 20 miles higher up, there would be nothing gained as to facility for transport of coal or lime; the former being found only near the sources of the Koel and other feeders on the right bank, while the principal lime-quarries are already within 5 miles of the proposed site.

The additional quantity of land to be brought under the scope of irrigation would be comparatively very small, and of no importance, when there is already so much more land than is likely to be taken up.

The fall of 1½ inches per mile on the western side has been purposely so fixed, in order to keep as low a current as possible for navigation purposes.

The silt carried in the Kistna is excessive. In the Godavery it is not so great, but still large; in the Mahanuddy there is much less than in the Godavery, and in the Soane less even than the Mahanuddy.

Design of Anicut.—I approve of the central sluices myself as affording considerable help in preventing an accumulation of sand above the dam, and also in filling the lower bed more quickly on the rising of the early floods, thereby tending to reduce the differences of level between the upper and lower waters, and so lessening the trial on the apron.

In the Godavery Anicut there was an insufficiency of sluice-way.

The utility of wells consists in enabling the retaining walls to be built at once. It is quite true a dam may be built without them at all, but in that case it would be necessary to let the stone take up its settlement in the sand for two or three years previously to building thereon, and the completion of the work would be correspondingly delayed. A foundation of shallow wells obviates this delay and allows the retaining walls to be built at once.

Kao Drainage Syphon.—There is no *danger* in this kind of work. I know the structure on the Kistnah Canal to which Colonel Strachey alludes, though not the circumstances of its failure.

There are similar works in operation on the High-Level Canal from the Mahanuddy, which answer their purpose successfully.

Different modifications of the line for the Western Soane Canal were tried, and the syphon fixed on at last as that most suitable. It is certainly better if a clear run can be obtained for the water issuing from the flooring.

Poon-Poon Aqueduct.—I have no fear myself for the arrangement at this work. The arches of the Gunnarum Aqueduct, built across an arm of the Godavery, half a mile wide, are all invisible at the top of the floods, with a difference of level of nearly 2 feet between the upper and lower waters.

There is a reason for the design adopted. The flood-level of the Poon-Poon stands some feet above the bank, and a large area is flooded on the right bank.

To continue the canal till such a level is reached as would leave the arches of the aqueduct clear, would not only necessitate its length being greatly increased, but it would require, on the right bank at least, very high earthen embankments by way of approaches and a great head of water over the country,—a greater objection than the design to which the Inspector General takes exception.

Taking the dam *only* a *few* miles higher up would not improve the crossing, as, if I remember aright, this point was well considered. It would necessitate also the construction of two aqueducts instead of one.

Towing-paths under bridges.—These are wide enough for the passage of *men*, I doubt if cattle would ever be employed.

Acreage of irrigation.—The Inspector General has misunderstood the calculation of the area to be irrigated. The statement in Mr. Levinge's Memorandum is made from the experience that of any given large area com-

manded by one or more *main* canals, about one-half takes water *simultaneously*, not for rice only, but for any crop, *i. e.*, only half the ground will ever be under irrigation *at the same time*.

Provision is made in the size of the Soane Canals for such half area being cultivated with rice as the crop consuming the most water, and an allowance of one cubic yard per hour per acre is taken as the standard of the quantity that will probably be sufficient in Behar during the monsoon months. The canal therefore has been designed to convey 600,000 cubic yards per hour, or 4,500 cubic feet per second. The quantity required in the Madras Provinces differs very much in various localities. In Tanjore and Nellore it is twice as great as in the Godavery. One cubic foot per second is equal to 133 cubic yards per hour, and taking the whole season of the rice crop, I think I am right in saying that 4,500 to 5,000 cubic yards, equal to one cubic yard per hour for 180 days, suffices to bring the crop on one acre to maturity in ordinary years. There may be times when particular parts of a district may require a larger quantity for a shorter time; but when treating of a *large* area, the above-mentioned quantity may be assumed as sufficiently near the mark.

The total acreage on both sides of the Soane Anicut, calculated upon as likely to be ever simultaneously under irrigation, was never contemplated to be more than 900,000 acres.

No. 217, dated 30th December, 1868.

Telegram from—The Viceroy,

To—The Secretary of State for India.

May the Government at once commence work on the Soane Project? The Company has telegraphed to its officers to make over the project.

No. 3811, dated 30th December, 1868.

From—Government of India, P. W. DEPT.,

To—Govt. of Bengal, P. W. Dept., Irrign. Branch.

I am directed to forward the accompanying copy of a telegram sent to the Secretary of State, regarding the commencement of work on the Soane Canal Project, and to request that the Hon'ble the Lieutenant Governor may be moved to take all needful steps to secure the vigorous prosecution of the work on receipt of a reply from Her Majesty's Government. The Chief Engineer of Irrigation Works may, it is suggested, place himself in communication with Colonel Strachey, so that the measures to be adopted may be settled as early as possible, and all preliminary arrangements completed so as to admit of immediate action being taken when the Secretary of State's reply has been received.

Dated 31st December, 1868.

Telegram from—The Secretary of State for India,

To—The Viceroy.

You may at once commence work on Soane Project.

No. 1, dated 5th January, 1869.

Telegram from—The Viceroy,

To—The Secretary of State for India.

The despatch of the stores described in the indents sent with Public Works letter No. 6, dated 14th January 1868, is urgently required to admit of early progress with Soane Canal. Be so good as to attend to the remarks made in that letter which are still applicable, and inform us of probable dates of despatch.

No. 6 I, dated 6th January, 1869.

Endorsed by the P. W. DEPT.

Copy, with transcript of telegram to Secretary of State, No. 1, dated 5th January 1869, forwarded to the Government of Bengal, for information, in continuation of Public Works Department letter No. 381 I, dated 30th December 1868.

No. 22 I, dated 8th January, 1869.

From—Govt. of Bengal, P. W. Dept., Irrgn. Branch,

To—Government of India, P. W. DEPT.

I am directed to acknowledge the receipt of your letter No. 381 I, dated the 30th ultimo, relative to an early commencement of the works in connexion with the Soane Project, and to inform you that, in accordance with the suggestion contained therein, the Chief Engineer of Irrigation has personally conferred with the Inspector General on the subject.

2. The accompanying joint memorandum from those officers enumerates the works which may with advantage be immediately set on foot, and explains the arrangements that will be necessary for their supervision. The recommendations made in that memorandum meet with the approval of the Lieutenant Governor, who hopes that the early sanction of the Governor General in Council may be accorded thereto, as he is very desirous that no time should be lost in affording ample employment for the population in the districts of Behar, where the increasing scarcity is beginning to be severely felt.

3. I am further desired to inform you that the officers in the service of the Irrigation Company, named in the memorandum, have intimated their willingness to accept employment under Government. In nominating Mr. Levinge, however, to the charge of the Soane Works, on the footing of a Superintending Engineer of the 1st Class, 1st Grade, the Lieutenant Governor cannot overlook the fact that the salary is considerably less than that of the post of Chief Engineer, *viz.*, Rs. 2,250, which that gentleman held under the Company, and that by the transfer of the works to the Government he will, perhaps, be the only officer who will not only not benefit by the transfer, but will be directly subjected to a considerable pecuniary loss.

4. The Lieutenant Governor therefore feels that it is but due to Mr. Levinge to recommend, for the favorable consideration of the Governor General in Council, the grant of a personal allowance of Rs. 150, being the difference between Rs. 1,600, the salary fixed for a Civilian Superintending Engineer, 1st Class, 1st Grade, and Rs. 1,750, that which, the Lieutenant Governor is given to understand, Mr. Levinge has been actually receiving up to the present time. This salary will still be less than would be drawn by a Military Officer in the same grade.

5. I am further to add that the Lieutenant Governor fully concurs in the opinions expressed respecting the separation of the accounts of the Irrigation Branch from those of the General Branch of the Public Works Department, at the outset of operations in this Province; and in view of such an arrangement being carried out, the Lieutenant Governor has, in anticipation of the approval of the Government of India, directed the Chief Accountant of the Irrigation Company to come up to Calcutta, for the purpose of taking special charge of the accounts of the Irrigation Department, acting for the present under the Public Works Controller.

6. The details relating to the office of accounts, as well as those of the whole establishment, in connexion with the Irrigation Branch, will be submitted in a separate letter for the consideration of the Governor General in Council, whose sanction, however, to the proposals contained in the present communication, the Lieutenant Governor hopes to receive at an early date.

Dated 5th January, 1869.

Memo.—By Inspector General for Irrigation, and Chief Engineer Irrigation Branch, Bengal.

The Secretary of State having authorized the immediate prosecution of the Soane Project, the Inspector General and Chief Engineer of Irrigation, Bengal, after personally conferring on the subject, are of opinion that the following works may be immediately commenced :—

1. Opening the Quarries.
2. Construction of the tramway thence to the river bank, as far as the earthwork and ballasting are concerned.
3. Excavation of the Western Main Canal, of which 23 miles are laid out ready.
4. 10 miles of Eastern Main Canal.
5. Head of the Arrah Branch.
6. Ditto Patna Ditto.
7. Construction of Bungalows for Engineering Staff.
8. Ditto temporary Workshops.
9. Collection of lime-stone, firewood, timber and other materials.

The prosecution of these works might be conveniently arranged in Executive Divisions as follows :—

1. Head-Works, or Dehree.
2. Sasseram.
3. Baroon.
4. Nasreegunge.
5. Daoodnuggur.
6. Workshops.

In the supervision of the above, there will be required—

1 Superintending Engineer.
6 Executive Engineers.
6 Assistant Engineers.
12 Upper Subordinates.

The Officers now available to fill these appointments are as follow :—

Superintending Engineer.

Mr. H. C. Levinge	... ...	In the service of the E. I. I. and Canal Company.

Executive Engineers.

1.	Mr. R. Long	... ...	In the service of the E. I. I. and Canal Company.
2.	Captain J. McNeile	... ...	Executive Engineer, 2nd Grade.
3.	Mr. Vivian	... ...	Ditto ditto.
4.	Lieutenant Nolan	... ...	Ditto 4th Grade.
5.	Mr. Macnamara	... ...	Ditto ditto.
6.	————	...(Workshops).	

Assistant Engineers.

1.	Mr. J. Pew	... ...	In the service of the E. I. I. and Canal Company.
2.	Mr. Ramsay	... ...	Assistant Engineer, 1st Grade.
3.	Mr. J. Glass	...	Ditto ditto.

The Upper Subordinates, as well as the remaining three Assistant Engineers, will have to be filled up from passed candidates from the College, or other qualified persons.

Of the above-mentioned Officers, Mr. Levinge, Mr. Long and Mr. Pew belonged to the Irrigation Company; the others are already in the Government service. It will be only necessary, therefore, to gazette these three Officers at once. Mr. Levinge, Chief Engineer and Officiating Agent and Manager of the Company, is at present at Cuttack, but orders have been telegraphed to him to make over charge of the works there to the next senior Officer of the Company and to proceed forthwith to Calcutta. It is considered that from his standing and ability he may be properly placed in the post of a Superintending Engineer of the 1st Class, 1st Grade. His salary under the Company has been Rs. 1,750.

Mr. R. Long and Mr. Pew are already on the works. The former is an experienced Engineer and receives the salary of Rs. 850, exclusive of a fixed travelling allowance of Rs. 150; the latter is an Assistant Engineer with a salary of Rs. 400 per month, also exclusive of a fixed travelling allowance of Rs. 120. It is proposed to give these Officers the corresponding grades of Executive Engineer and Assistant Engineer in the Government service.

Captain McNeile, Mr. Vivian and Lieutenant Nolan are at hand, and can be directed to proceed to the scene of operations at once.

Mr. Macnamara is at Cuttack, but can set out for Behar immediately on being relieved.

The Government of Bengal may be authorized to fill up the remaining appointments with any duly-qualified candidates.

The cost of the above establishment, exclusive of travelling allowance, will be—

		Rupees.
1	Superintending Engineer, 1st Class, 1st Grade	1,600
1	Executive Engineer, 1st Grade	900
2	Ditto Engineers, 2nd „	1,500
1	Ditto Engineer, 3rd „ (Civil)...	600
2	Ditto Engineers, 4th „	1,000
3	Assistant ditto, 1st Grade	1,200
3	Ditto ditto, 2nd „	900
12	Upper Subordinates	1,840
	Office Establishment	2,260
	Total ...	11,800

An application having already been made to the Secretary of State to procure and despatch the Plant and Stores required in connexion with this scheme, it will only be necessary to purchase in the Calcutta market such tools and machinery as may be immediately wanted,—such as kodalies, crowbars, picks, jumpers, hammers, carpenter's lathes, joiner's and smith's tools

The detailed estimates for some of the above-mentioned works, received from the Officiating Agent to the Company by Colonel Rundall, amount in the abstract as follows :—

	Rupees.
Anicut and Head Works	20,97,904
Eastern Main Canal, 10½ miles to full dimension	10,16,994
Western ditto, 23 „ „	15,60,527
Tramway	1,55,640
Bungalows, Workshops, Offices, Stores, &c.	3,64,500
Plants and Tools	6,00,000
Total ...	57,95,565

say 58 lakhs.

These have doubtless been carefully prepared, and may be accepted as showing, approximately at least, the probable outlay that is likely to be incurred, and, pending the formal sanction of the Government of India, to regulate the estimate for the supply of funds. The Project, so far as it has been completed, should be submitted for the orders of the Government of India as early as possible, and any doubtful points may probably be speedily cleared up by personal communications between the undersigned.

To provide for the proper accounting of the outlay, it will be necessary that Accountants should be appointed without delay to the several Executive Divisions. Doubtless some of these can be furnished from the Controller's Office, and the rest may probably be supplied by some of the Accountants from Cuttack.

Also it seems desirable to commence at once the separation of the accounts of the Irrigation Branch of the Department in Bengal from those of the General Branch, in anticipation of the orders which may be passed relative to the general arrangements which the Chief Engineer for Irrigation has, it is understood, already proposed; it would be well, therefore, to direct the Chief Accountant of the Irrigation Company at Cuttack, and who, it is believed, is willing to enter the Government service, to proceed forthwith to Calcutta to take special charge of the accounts of the Irrigation Branch of the Depart-

ment, acting, for the present at least, under the Public Works Controller for Bengal, whose assistance and advice he would at the outset almost certainly require. He could at the same time carry out the transfer of the accounts of the Orissa Works, as already ordered by the Government of India.

The above arrangements will be sufficient to admit of an immediate commencement of preliminary operations, and final orders on the works, the plans of which have already received the sanction of the Government of India, may no doubt be obtained sufficiently early to allow of all operations henceforth being carried out without check or loss of time.

The extraordinary grant in the current year's Budget is sufficient to meet all the expenditure required up to 31st March next on the proposed works; but it will be necessary to add to the extraordinary allotment made to Bengal in the Budget of 1869-70.

An application for a transfer of credits for the preliminary operations now to be undertaken may at once be made in the usual form.

No. 20 E. I., dated 25th January, 1869.

From—Government of India, P. W. DEPT.,

To—Govt. of Bengal, P. W. Dept., Irrign. Branch.

In reply to your letter No. 22 I, dated 8th January 1869, regarding the early commencement of the Soane Canal Project, I am directed to state that the Governor General in Council approves of the works mentioned in the joint Memorandum by the Inspector General of Irrigation and the Chief Engineer being put in hand at once, and authorises the arrangements for their supervision proposed in the Memorandum being carried out, in anticipation of the formal sanction of the Government which should now be asked for in detail in the regular manner.

2. His Excellency in Council, in like manner, authorises the grant of a personal allowance of Rs. 150 per month to Mr. Levinge, to make up his salary as a Superintending Engineer to what he received under the East India Irrigation Company.

3. As to the formation of a separate branch of the Public Works Accounts Office to deal with the Irrigation Works, I am to state that His Excellency in Council assents to the proposal generally, subject to the same conditions as have been applied to the North-Western Provinces* and the Punjab; but no opinion can now be formed as to whether Mr. Phillips, the Chief Accountant of the Irrigation Company, should be selected to take charge of the new Irrigation Branch of the Public Works Accounts. He may, however, be directed to come to Calcutta, and make over the books, and, for the present, to conduct the business which will to a great extent be connected with the works taken over from the Company, receiving during the time he may be so employed the salary which he at present draws under the Company.

**Copy of Extracts annexed.*

Extract paras. 3 and 4 of the Public Works Department letter No. 108 E, dated 16th January 1869.

Extract paras. 1 and 4 of North-Western Provinces letter No. 751 I, dated 15th August 1868.

Public Works Department No. 1233 E, dated 2nd September 1868.

4. The question of the precise system to be followed in dealing with the accounts of the Irrigation Branch will be considered on receipt of the communication in para. 6 of your letter.

No. 21 E. I.

Endorsed by the P. W. DEPT.

Extract, para. 1, with transcript of the joint Memorandum referred to, forwarded to the Home Department for information.

No. 1567 I, dated 6th August 1869.

From—Govt. of Bengal, P. W. Dept., Irrgn. Branch,

To—Government of India, P. W. Dept.

Referring to the correspondence as per margin, I am instructed by the Lieutenant Governor to submit the accompanying detailed estimates and plans, amounting in the aggregate to Rs. 52,80,870, for the works enumerated in the joint Memorandum by the late Inspector General for Irrigation and the Chief Engineer, Bengal, Irrigation Branch, in connection with the Soane Canal Project. As the plans are essentially the same as those which were designed by the Irrigation Company under Colonel Rundall's directions, and explained in detail in Mr. Levinge's Memorandum, as well as reviewed in a Note by the Chief Engineer of Irrigation, both of which documents formed enclosures to the letter from this Office No. 224 I, dated 15th October 1867; and as the Lieutenant Governor understands that the estimates are required more especially with a view to bring the expenditure thereon formally under proper authority, he has not considered it necessary that they should now be accompanied with any further explanatory memoranda.

Public Works Department's No 111 A I, dated 9th June 1869.
Government of Bengal's No. 1227 I.—A, dated 26th June 1869.
Public Works Department's No. 1711, dated 16th June 1869.
Government of Bengal's No. 12371, dated 2nd July 1869.
Accountant General, Public Works Department's No. 152 A I, dated 16th July 1869.

	Rs.
Anicut and Head-Works	21,07,700
Eastern Main Canal	10,26,980
Western " "	15,60,550
Tramway	1,55,640
Bungalows, Workshops, Offices Store-rooms, &c.	4,30,000
TOTAL ...	52,80,870

2. The amounts of some of the detailed estimates, it will be observed, do not differ materially from those quoted in the joint Memorandum, with the exception of the estimate for providing buildings, such as Bungalows, Workshops, &c. The difference in that item is owing to the addition made to the estimate on account of the requirements of the Sasseram and Nasreegunge Divisions, amounting to Rs. 41,000.

3. The Lieutenant Governor trusts that the estimates as now submitted will be considered sufficient for bringing them under Budget authority, and be sanctioned accordingly.

4. I am to add that the estimates belonging to the Orissa Project will be forwarded very shortly.

5. I am also to refer you to this Office No. 1499 I A, dated 27th July 1869, for the information called for in the concluding portion of your letter No. 152 A I, dated 16th idem.

No. 481 I, dated 9th December, 1869.

From—Government of India, P. W. Dept.,

To—Govt. of Bengal, P. W. D., Irrign. Branch.

I am directed to acknowledge receipt of your letter No. 1567 I, dated 6th August 1869, forwarding detailed estimates, aggregating Rs. 52,80,870, for the following works connected with the Soane Canal Project:—

Anicut and Head-Works.
Eastern Main Canal.
Western " "
Tramway from anicut to quarries, with Bungalows, &c.
Accommodation for establishment.

2. In reply, I am directed to forward the accompanying extract from a Note by the Officiating Inspector General of Irrigation Works, and to state that the Governor General in Council agrees generally in Colonel Anderson's remarks and suggestions, and desires that they may receive careful consideration and be acted upon, should the Hon'ble the Lieutenant Governor see no objection to such a course.

3. With reference to the dimensions to be given to the Eastern Main Canal, His Excellency in Council remarks that it would have been better had the reason for the channel not having been designed in accordance with the last orders* of the Government of India on the subject been explained. It is believed that the Chief Engineer for Irrigation (Colonel Rundall) may have considered himself justified in sending up the estimate for the extended scheme, in consequence of a conversation which he had on this subject with Colonel Strachey, when Inspector General of Irrigation Works, in which Colonel Strachey expressed an opinion that there seemed reason for re-considering the former decision in the changed position of affairs. His Excellency in Council considers that it will be proper to permit a complete discussion of the real merits of this question, which has hardly yet been done. The former decision of the Government was, it is believed, to a great extent based on the conviction that the late East India Irrigation Company was financially incompetent to carry out the larger scheme. The reasons given for objecting to the extension eastward, besides the general financial objection, seem, however, to be weighty; but it is right that Colonel Rundall and Mr. Levinge, the Superintending Engineer of the Soane Circle, should be afforded full opportunity of expressing their views on the subject, and discussing it on its engineering and economical merits alone.

* Public Works Department letter No. 693 C, dated 10th July 1865.

4. I am to point out that it is plainly necessary that all doubts on this question should be removed before the project for the Eastern Main Channel, as submitted, can be accepted, and to request that a full report may be furnished, replying to the objections before taken, and giving a clear statement of the positive reasons which lead Colonel Rundall to think that the lands up to Monghyr should be irrigated from the Soane in preference to the other streams. Complete proof should also be afforded that the water-supply is sufficient for the whole area, and the evidence that the irrigation is likely to be required, acceptable and remunerative, should be stated.

5. Pending the conclusions to be adopted on the receipt of this information, the Government of India can only sanction the project for the Eastern Canals on the reduced scale before approved, and no works can be permitted to proceed in excess of that scale of magnitude.

6. The Governor General in Council agrees with Colonel Anderson as to the bungalows to be provided for the engineering staff and other members of the establishment, and requests that the precise designs and distribution of them, and detailed estimates, may be submitted for sanction.

7. His Excellency the Governor General in Council will not object, under the circumstances of the case, to accord sanction to the estimates submitted. But I am directed to recall to the attention of the Hon'ble the Lieutenant Governor that the reports and statements of the Officers of the late Irrigation Company cannot be held to be accepted by the Government, simply by reason of the transfer of the liability to construct the works from the one party to the other, and that the former sanction to the works being carried out by the Company is not applicable to the present position of affairs. It is essential for the Government of Bengal to go as thoroughly into the remunerative character of the whole project in submitting it to the Government of India for sanction, as though it had now been framed for the first time directly for the Government and by its own Officers. The responsibility for permitting the prosecution of these designs, the anticipated outlay on which may be as much as three or four millions sterling, will rest with the Governor General in Council, and His Excellency is bound to see that all the precautions which have been prescribed in dealing with these large projects should be strictly attended to. His Excellency in Council accordingly requests that the Hon'ble the Lieutenant Governor will cause a complete and comprehensive review to be made of the entire project, quite irrespective of any previous conclusions come to under totally different circumstances, and then to record his opinions

and the grounds on which he advises the Government of India to carry out the scheme. His Excellency in Council will hope to receive at an early period such full and satisfactory estimates of the anticipated revenue to be realized from the works as now designed, and of their probable entire cost, both on the scale projected to begin with, and as eventually to be extended, as will thoroughly justify the Government of India in the course they have now taken, and in recommending the whole project to the Secretary of State for early completion.

8. The estimates are now sanctioned by the Governor General in Council for the sums recommended by Colonel Anderson, *viz.* :—

	Rs.
Anicut and Head-Works	16,53,528
Western Main Canal	7,86,529
Eastern " "	2,44,265
Tramway	99,320
TOTAL ...	27,83,642

and registered as No. 20 I of 1869-70.

9. The estimates and plans received with your letter are returned.

Extract from Note by Officiating Inspector General of Irrigation Works on Soane Canal Project, dated 8th September 1869.

On the Soane Project being made over by the Irrigation Company, the Secretary of State authorised the Government of India to commence work at once, and it was arranged that the Chief Engineer for Irrigation should place himself in communication with Colonel Strachey, in order that the measures to be adopted should be settled with the least possible delay.

2. This resulted in the submission of a memorandum by those officers, enumerating the works which they recommended to be set on foot, and explaining the arrangements considered necessary for their supervision. The works to be immediately commenced were the following :—

1. Opening the quarries;
2. Construction of tramway thence to river bank (earth-work and ballasting);
3. Excavation of Western Main Channel for the first 23 miles;
4. Ten miles of Eastern Main Channel;
5. Head of the Arrah Branch;
6. Head of the Patna Branch;
7. Construction of Bungalows for the Engineering Staff;
8. Ditto temporary Workshops;
9. Collection of lime-stone, fire-wood, timber, and other materials.

3. It was said that the detailed estimates for some of these works had been transferred to Colonel Rundall by the Officiating Agent to the Company, amounting in the abstract to the following sums :—

	Rs.
Anicut and Head-Works...	20,97,904
Eastern Main Canal, 10½ miles, to full dimensions ...	10,16,994
Western ditto, 23 ditto	15,60,527
Tramway	1,55,640
Bungalows, Workshops, Offices, Stores, &c.	3,64,500
Plant and Tools	6,00,000
TOTAL ...	57,95,565

It was added that the estimates had doubtless been carefully prepared, and might be accepted as showing approximately at least the probable outlay likely to be incurred.

4. The arrangements above recommended were sanctioned by the Government of India in No. 20 E I, dated 25th January 1869.

5. In June last, no detailed estimates having been received, the Government of Bengal was informed that, in authorizing the carrying out of preliminary operations and the excavation of parts of the main channels on the designs prepared by the East India Irrigation Company, the Government of India never contemplated setting aside the rules requiring sanction for all outlay and the submission of complete designs and estimates, and that it was essential in projects of this kind, when it was originally intended that the works should be carried out by a private Company, that the whole of the estimates, plans, and calculations of returns should be carefully gone into *pe novo* by the Officers of Government. It was accordingly requested that the whole scheme should be submitted to the Government of India at the earliest possible date. In reply to this requisition, the Government of Bengal reported that the plans and estimates for the works in progress, both in Orissa and Behar, had been made over by the Agent of the Irrigation Company, and that they could be submitted at once, provided it was not considered necessary to remodel them agreeably to the Public Works form. Having been informed that no alteration was required, the Government of Bengal have sent up for approval the estimates and plans for the works enumerated in the joint Memorandum above referred to.

6. It is said that the plans now submitted are essentially the same as those which were designed by the Irrigation Company under Colonel Rundall's directions, and explained in detail in Mr. Levinge's Memorandum, dated September 1867, and that the estimates do not materially differ from those quoted in the joint memorandum, with the exception of the estimate for buildings, such as Bungalows, Workshops, &c.

7. The actual amount for which sanction is solicited is Rs. 52,80,870, exclusive of Plant, made up of the followings items:—

	Rs.
Anicut and Head-Works	21,07,700
Eastern Main Canal	10,26,980
Western „	15,60,550
Tramway	1,55,640
Bungalows, Workshops, Offices, Store-room, &c. .. .	4,30,000
	52,80,870

8. I may explain that the plans now forwarded, though not the estima I believe have already been before the Government of India, and that t were generally approved of by the Inspector General of Irrigation. Comments and suggestions on some points were made, and were replied to by Colonel Rundall in a Note dated 4th December 1867; and as no notice was taken of this communication, it may be concluded that the Government of India did not wish to interfere with the arrangements decided upon by the Company's Engineers.

9. As the Government is well aware, the Soane Project was originally drawn out by Colonel Dickens. The Irrigation Company, on taking it up, expressed the strongest desire to extend its limits as far as Mirzapoor on the west, and Monghyr on the east. There was a long correspondence on the subject, which ended in the Company accepting the smaller scheme, not however without an expression of their "belief that its extension in the manner they desire will assuredly ere long be granted to them."

10. The Government of India had all along been opposed to any extension beyond the area comprised within the original project by Colonel Dickens, not only because it considered that this area afforded ample scope for testing the powers and advantages of the agency of the East India Irrigation Company,—an agency which had not been tested by the completion of any entire series of works, and which it was necessary to regard as still experimental,—but because there were physical obstacles which would serve to make any extension more

expensive and less profitable than the original scheme. It was noticed, with regard to the proposed extension from Chunar to Mirzapoor, that a spur of the Vindhya Range comes down to the edge of the Ganges at Chunar, and that it seemed impracticable to carry the water of the *Soane* as far as Mirzapoor, unless by adopting an entirely new line of canal through more difficult country, at a considerable expense. Chunar was therefore to be regarded as the proper western limit of the project.

11. In regard to the extension eastwards, I should wish to give the words of the order of the Government of India:—

"Colonel Rundall bases the claim mainly on the fact that the *monsoon* supply of the Soane is much larger than is wanted for the area within which the original project is confined. This is quite true, but it seems to be forgotten that the monsoon supply of the Poon-Poon, Bootana, Morhur, Fulgoo, Punchana, Sakrie, and Keoul is also much larger than can be expended in irrigating the country east of the Soane and south of the Ganges towards Monghyr. And it certainly would not be a reasonable extension of the project to carry the water of the Soane across the heavy drainage of all these rivers, for the purpose of affording the country through which they run a supply of water for irrigation which could be more easily derived from the rivers themselves. For a reasonable extension of irrigation in this direction, then, a fresh source of water-supply must be sought, not a supply from the Soane; and here again it appears, at least as far as irrigation is concerned, that the Soane Project is reasonably limited, as in the original scheme, by the dry-season supply of the river, and that restricts it to the area already laid down.

"It may be added that there is already in existence a system of monsoon irrigation from the Morhur, Fulgoo, Sakrie, and other rivers mentioned, which has been carried on for years by the landholders with a considerable degree of practical skill. The land is under the perpetual zemindaree settlement, and the Government has never had any concern with these works. They are, in fact, small "Inundation Canals," locally called *Pynes*.

"In regard to the extension for *navigation* to Monghyr, of course it would be an advantage to have it; but the above statement shows that it would have to cross very difficult drainage, and, in fact, amounts to a separate project. The Soane water might be carried to Monghyr, but not without starving the *dry-season irrigation* in Shahabad and Behar (District). In the rains there would be a sufficiency of water without using the Soane at all. Hence this, too, is not an extension of the original project such as to give the Company a claim to it.

"The original project does provide a navigable channel from the Head-Works to Patna, whence the Ganges would carry the water traffic on to Monghyr. By this the lime and coal and other products of the Vindhya hills would come.

"With reference to what Colonel Rundall states on the subject of the irrigation of the rice crops, it may be noticed that Colonel Dickens in his project did not calculate upon it *as a source of income* for the Soane Canals, because there generally is water enough from the monsoon as managed by the people by means of their small tanks. The canal was reckoned upon as a means of saving the rice crops in bad seasons; but the income to be derived from the rice irrigation was left out of account in calculating the revenue of the canal, under the belief that the people would not be willing to pay annually for what they would require only during exceptional seasons.

"If Colonel Rundall's Company choose to adopt larger channels *within the original area* so as to endeavour to raise a larger income from the rice crops, there would be no reason to object to their doing so. The risk would be theirs. But no good reason has been brought forward for extending the concession to the Company beyond the original area.

"The Government of India must, therefore, adhere to the decision conveyed in my letter No. 556 C. of the 1st ultimo, which, it is observed, had not been received by the Government of Bengal when your letter under acknowledgment was written.

"The Governor General in Council desires that this decision may be regarded as final."

12. If the above decision of the Government of India was to be regarded as final when it was dealing with the Irrigation Company, and when it did not contemplate incurring any responsibility in connection with the Company's expenditure, there is surely strong ground for assuming that it would not be prepared to reverse this decision, when it had to take the management of the Soane Works into its own hands.

* * * * * *

22. Turning now to the designs for the works proposed for the irrigation of the country from Chunar on the west, and to the River Morhur and to Patna

on the east, I may explain that the alignment of the several branch channels does not differ to any great extent from that arranged by Colonel Dickens. The site of the dam across the Soane has been fixed 15 miles below the site selected by Colonel Dickens; and the Western Main Channel, instead of being confined to navigation only beyond the head of the Sasseram Branch, as that Officer proposed, is to be adapted for irrigation purposes also.

23. The whole area under command will be about 3,600 square miles according to Colonel Rundall's calculation, of which 2,400 are on the west and 1,200 on the east bank.

24. The area comprised in Colonel Dickens' project amounted to 2,033 square miles on the western bank, and 1,322 on the eastern; the excess by the present project being mainly due to the extension of irrigation provided for by the Western Main Channel.

25. The culturable area is taken at 500 acres per square mile, and it is proposed to give the channels capacities suitable for the supply of half this area during the monsoon,—that is, for about three-eighths of the whole area, at the rate of one cubic yard per hour per acre, or one cubic foot per second for 133 acres.

26. Colonel Strachey, in his Note dated 1st November 1867, questioned the accuracy of this arrangement. He considered that the monsoon supply of 4,500 cubic feet per second for the Western Channel would, perhaps, be capable of irrigating 450,000 acres of rice, and that the cold weather supply estimated at 3,000 cubic feet per second would be competent to irrigate about 750,000 acres of rubbee crop. Adding 225,000 acres of rice under the Eastern Channel, we should have in all 1,425,000 acres, or not much less than two-thirds of the whole area under command of the channels.

27. Colonel Rundall has explained that his calculation "is made from the experience that of any given large area commanded by one or more *main* canals, about one-half takes water *simultaneously*, not for rice only, but for any crop, *i. e*, only half the ground will ever be under irrigation *at the same time*," and that the canals have therefore in this case been designed to irrigate together 900,000 acres simultaneously. I cannot accept the above statement. So far from experience showing that in *any given* large area commanded by canals, about half will be irrigated at the same time, this standard has not been reached in any part of the North-Western Provinces, even where there has been no restriction as to the supply of water. I think that Colonel Rundall's channels have either too large a capacity for the duty they will have to perform, or that he has under-rated the quantity of water likely to be consumed in irrigating rice. It is not necessary to settle this point now, as it is proposed to limit the width of the Main Channels, in the first instance, to 50 feet, or less than one-third the ultimate computed width in the case of the Western Channel, and about two-thirds in the Eastern Channel. But it will be expedient to limit the sanction also to these smaller dimensions until the demand for water increases, or until accurate information can be furnished regarding the areas of different crops requiring the means of irrigation.

28. The designs for the masonry works seem to me to be remarkably good. The anicut is planned on the model of the one at Cuttack, which I believe has stood well. The Soane differs from the Himalayan rivers generally in being confined within a permanent channel, so that no flank defences of any importance will be required. No information has been given of the character of the sands,* whether they are coarse and quartoze, or fine like the sand of the Ganges But if any settlement in the rough stone-work takes place, the cost of replacing it will not be great. The length of the work will be 2¼ miles, and the estimate, exclusive of contingencies, amounts to about Rs. 14,00,000, or about Rs. 110 a foot, which I consider very moderate,

* At the site selected by Colonel Dickens, the sand is described as coarse and shingly (page 35, Report).

29. Colonel Strachey has questioned the necessity for providing a central set of under-sluices. Colonel Rundall wishes to retain them as they will afford

considerable help in preventing an accumulation of sand above the dam, and in filling the lower bed more quickly on the rising of the early floods, thereby tending to reduce the overfall, and so lessening the trial on the apron. I would let these sluices stand, as it would be easy to fill them in if they proved unnecessary, while it would be extremely difficult to add them afterwards if they were omitted now; but the regulation of the supply to the channels on the right and left banks will, I fear, prove a troublesome operation, with so great an interval between them. There is, however, no possible way of meeting difficulties of this kind beforehand, and I can suggest no improvement on Colonel Rundall's arrangements. In a late Note on the Damoodah Project, I mentioned that I preferred under-sluices with small vents to those with 50-feet bays. The experiments which were to have been made at Cuttack with folding shutters for vents of the latter size will settle this point before the works at the Soane can be far advanced.

30. The designs for the head-sluices and locks are, I think, all that can be desired, except that return walls should be added in rear.

31. It may be taken for granted that a register of the rise and fall of the river is being kept up regularly, and that the supply available at different seasons will be ascertained with accuracy.

32. Colonel Strachey pointed out that the design for the Kao Drainage Syphon was not a safe one; and he referred to a work of similar design on the Kistnah District which had failed. In reply, it is stated that there is no *danger* in this kind of work, and that there are similar works in operation on the High Level Canal from the Mahanuddy, which answer their purpose successfully. The slope of the Kao is not mentioned, but the drainage area is only 24 square miles, and a liberal allowance of water-way has been provided. The design is arranged on the principle of the work above-mentioned in the Kistnah, on a river with a slope of 8 or 10 feet a mile, and a drainage area of several hundred square miles, and of one of the works near the head of the Ganges Canal which also failed in exactly the same way,—that is, the floods filled the artificial cutting with sand in a single season. As Colonel Rundall had tried different modifications of the line of Western Canal, in view to obtaining a better plan for crossing the Kao, but without success, the present design may, I conclude, be accepted. A large saving on the estimates may, however, be effected if brick arches are substituted for the proposed cut stone-work, and the same remark applies to two other syphons of a similar pattern on the Western Main Channel.

Sir P. Cautley's Report, Vol. I, page 156.

33. In Mr. Levinge's Report of September 1867, it was said that the foundations of the Poon-Poon Aqueduct would probably be found to be hard clay, but that this could not be positively ascertained till a careful examination of the bed had been made and trial pits sunk. It was added that if the bed of the river should turn out to be sandy, wells would have to be sunk. It is not stated in any of the more recent reports whether an examination has been made, as above proposed, so the doubt as to the sufficiency of the foundations allowed in the designs now sent up must still remain.

34. Five bridges are allowed for the first 21½ miles of the Western Channel and one for 10½ miles of the Eastern Channel, exclusive of the sluice-bridges at the heads. This allowance seems to be sufficiently liberal. The voussoirs of the arches seem to me rather slight.

35. I have now to pass some remarks on the estimates. The estimates for the excavation of the Main Channels are given,—the first for a width of 50 feet, and the second for the ultimate computed width of 180 feet, both for the Eastern and Western Channels; but though it is only intended to carry out the excavation to the smaller width in the first instance, sanction is requested for the larger amount. This does not appear to be necessary. It will be better to limit the sanction to the work to be put in hand. Applications for sanction for further enlargements can easily be sent in when they are found by experience to be necessary. All the estimates, besides providing for contingencies at the rate of 10 per cent., include a sum of 25 per cent. additional

for probable rise of prices. The former amount, though double what is usually allowed, may, I think, be passed; but the other should certainly be struck out.

* * * * * * * *

37. No plans or estimates have been furnished for the bungalows to be provided for the engineering staff and other members of the establishment, or for workshops, stores, and other buildings. This is an important omission which should be rectified as soon as possible. * *

38. In the abstract estimate for the channels, the following amounts are included for bungalows :—

Western Main Canal.

	Rs.	Rs.
3 Bungalows, at Rs 5,000	15,000	
3 „ at „ 3,000	9,000	
		24,000

Eastern Main Canal.

1 Bungalow, at Rs. 5,000	5,000	
2 Bungalows, at „ 3,000	6,000	
		11,000

Also the following under the head Tramway :—

	Rs	
4 Bungalows, at Rs. 3,000	12,000	
6 Sheds for Writers, at Rs. 500	3,000	
		15,000
TOTAL ...		50,000

and, in addition to this, provision is made for the under-mentioned buildings under the head "Accommodation for Establishment :"—

	Rs.
Office for Superintending Engineer and Executive Engineer ...	10,000
Workshops building	80,000
Fitting up machines, locomotive, cranes, &c.	20,000
Store buildings	20,000
Bungalow for Superintending Engineer ...	12,000
„ for Executive Engineer	8,000
„ for Medical Officer	8,000
„ for Executive Engineer in charge of Workshops ...	8,000
Barrack bungalow to accommodate sick officers coming in from Mofussil Divisions	10,000
Hospital and out-buildings	10,000
Five bungalows for Assistant Engineers, at Rs. 4,000 each	20,000
Three bungalows for Foremen in shops, at Rs. 3,000 each	9,000
Four bungalows for Upper Subordinates, at Rs 3,000 each ..	12,000
Accommodation for Clerks, Draftsmen, &c	20,000
[illegible] „ for Workmen in shops	10,000
Total at Dehree ...	2,57,000

Baroon Division.

One bungalow for Engineer ...	8,000
Two bungalows for Assistant Engineers, at Rs. 4,000 each .	8,000
Executive Engineer's Office	2,000
Small Store buildings	2,500
Total	20,500
Same for Sasseeram and Nasreegunge	41,000
	3,18,500
Contingencies at 10 per cent.	31,850
	3,50,350
Extra 25 per cent. for probable rise in prices .. .	87,587
TOTAL ...	4,37,937

I consider the above scale excessively high, even for buildings of a permanent character; and as the number which will be retained for permanent occupation, after the final completion of the Head-Works, must be limited to something far below what is required when the works are in progress, I think that provision for five Assistant Engineers and four Upper Subordinates' bungalows at Rs. 4,000 and Rs. 3,000 each, exclusive of contingencies, most exorbitant. I learn that on the Oudh and Rohilkhund Railway, on which a large number of bungalows have to be constructed, the following scale has been proposed by the Railway Authorities, and sanctioned by the Government of India:—

		Rs.
1st class	for Resident Engineer	2,797
2nd „	for Assistant „	2,248
3rd „	for Sub-Assistant Engineer and Inspectors	1,416-8
4th „	for Inspectors	800

* * * if the amounts just given are not considered too high for temporary buildings, as I am inclined to think they are, I would at all events recommend that any larger scale of outlay on the Soane Works should be absolutely prohibited. If it is exceeded, the difference in one form or another should be made good by the occupants of the bungalows. Further, as I have already said, I think that estimates should be required at once for all the buildings required in connection with the works.

39. I have now only to give a list of the works for which sanction is recommended:—

			Deduct allowance included for probable rise in prices.	Deduct estimate requiring revision.	
ANICUT AND HEAD-WORKS.		Rs.	Rs.	Rs.	Rs.
Amount submitted ..		21,07,700			
	Rs.				
Anicut	18,67,700		3,45,866		15,21,834
Head-sluice, Dehree ...	73,220		13,558	...	59,662
„ Baroon ...	78,330		...	78,330	...
Head-lock, Dehree ...	43,520		8,097	..	35,423
„ Baroon ...	44,930		8,321	...	36,609
	21,07,700		3,75,842	78,330	16,53,528
EASTERN MAIN CANAL.					
Amount submitted ..		10,26,980			
Deduct—					
Excavation for 180 to 124 feet botton width ...		5,52,130			
		4,74,850			
Add—					
For 50 feet bottom width..		2,88,911			
		7,63,761			
Earth-work	2,88,911		53,502	...	2,35,409
Diverted Drainage Channel .	10,870		2,014	...	8,856
Bridge, Grand Trunk Road...	30,960		...	30,960*	
Poon-Poon Aqueduct ...	4,22,020		...	4,22,020*	
Bungalows, as above, para. 37	11,000		...	11,000	
	7,63,761		55,516	4,63,980	2,44,265
WESTERN MAIN CANAL.					
Amount submitted ...		15,60,550			
Deduct—					
Excavation for 180 to 100 feet width		11,62,640			
		3,79,910			
Add—					
For 50 feet width ...		5,91,390*			
		9,89,300			

* Clerical error in estimate of Rs. 10,000.

Earth-work	5,91,390	1,09,516	...	4,81,874
Rhotas Road Bridge ...	22,050	4,083	...	17,967
Grand Trunk Road Bridge ...	30,960	5,734	...	25,226
Three other bridges ..	66,150	12,319	...	53,901
Two inlets and escapes ...	15,200	2,830	...	12,370
Two syphon culverts	76,200*	14,110	...	62,090
Kao Syphon ...	1,63,350*	30,249	...	1,33,101
Bungalows, as above, para. 38	24,000		24,000	...
	9,89,300	1,78,771	24,000	7,86,529

TRAMWAYS.

Amount submitted ...		1,55,610	
Deduct—			
Allowance included for probable rise in prices ..	28,823		
Contingencies	11,528		
Bungalows, 4, at Rs. 3,000	12,000		
Sheds for Writers, 6, at „ 500	3,000		
Engine sheds, { 2, at „ 1,000	2,000		
Engine sheds, { 1, at „ 2,000	2,000		
Powder Magazines, 2, at „ 3,000	6,000		
		65,351	
Add—		90,289	
For contingencies, 10 per cent.		9,031	
		99,320	
Accommodation for Establishment, Workshops, Stores, &c.		1,30,000	

Plans and estimates to be submitted. Meanwhile sanction may be withheld. The estimates I have to recommend for sanction thus amount to the following sum :—

	Rs.
Anicut and Head-Works	16,53,528
Eastern Main Canal	2,14,265
Western „	7,86,529
Tramway	99,320
Total ...	27,83,642

No. 27, dated 23rd February, 1870.

From—The Government of India,

To—The Secretary of State for India.

We have the honor to report, for the approval and confirmation of Her Majesty's Government, our having sanctioned estimates aggregating Rs. 28,99,669 in amount, as detailed on the margin, for works and buildings in connection with the Soane Canal Scheme.

	Amount. Rs.
Anicut and Head-Works ...	16,53,528
Western Main Canal	7,86,529
Eastern „ „	2,14,265
Tramway	99,320
Total ...	27,83,642
Accomodation, &c., for Establishments employed on the works and shelter for stores	1,16,027
Total ...	28,99,669

2. The commencement of work on this Project was authorised in your Grace's telegram of the 31st December 1868, and the extract of Note by the Officiating Inspector General of Irrigation Works,

* Subject to re-consideration,—see para. 32.

with our Secretary's letter to the Government of Bengal, No. 481 I, dated the 9th December last, herewith forwarded, explain our subsequent proceedings in connection with the scheme.

3. It will be seen from these papers that estimates which had originally been prepared by the Officers of the East India Irrigation Company, amounting in the aggregate to Rs. 52,80,870, were submitted by the Government of Bengal in August last, but that, for reasons given, we have deemed it advisable to sanction only the amount above specified.

4. The letter from the Government of Bengal, No. 2680 I, dated the 31st December last, and the reply thereto, No. 99, dated 22nd February 1869, copies of which are also forwarded, show our latest proceedings on the subject. In the latter is contained a list of the several buildings sanctioned by us for the shelter of stores, and for the accommodation of establishments engaged on the works with the estimated cost of each.

5. Your Grace's despatch No. 116, dated the 25th November last, and previous telegrams, directing that no works of irrigation to be met by loan should be undertaken without the previous sanction of Her Majesty's Government to the detailed plans and estimates, did not reach us until after we had authorised the prosecution of the works now described, but when further estimates and plans in connection with this Project are received, they will be duly forwarded for your Grace's consideration and approval.

6. It will be observed that we have called for a complete and comprehensive review of the whole scheme, both with regard to the probable entire cost of the works, and to the amount of anticipated revenue to be realized from them.

No. 35, dated 28th April, 1870.

From—The Secretary of State for India,

To—The Government of India.

I have received your despatch No. 27 of 23rd February last. The sanction therein advised of estimates, aggregating Rs. 28,99,669, for works and buildings in connexion with the Soane Canal Scheme, is confirmed. The reasons assigned for reducing to the above amount the estimates, amounting to Rs. 52,80,870, originally prepared by the Officers of the East India Irrigation Company, appear to me conclusive.

2. With reference to what is said in para. 5 of the despatch under acknowledgment, I would suggest a re-perusal of mine, dated 25th November last, No. 116. It is there stated that, "in order to be enabled to judge of the expediency of any project, I shall no longer require to be furnished with detailed plans and estimates," but that "one or more general plans, accompanied by reports in such detail as will clearly explain the character, objects and financial prospects of the projected work will, in most instances, suffice." With regard to the particular Soane Canal Project, the complete and comprehensive review which, as your concluding para. informs me, has been called for for your own satisfaction will, I have no doubt, serve equally for mine.

No. 228 I, dated 3rd June, 1870.

From—Government of India, P. W. Dept.,

To—Govt. of Bengal, P. W. Dept., Irrign. Branch.

The Secretary of State having noticed the absence of illustrative plans with the Reports on the Soane Canal Project recently communicated to him,

I am directed to request that the Government of India may be furnished with copies of the following maps or plans, in view to their submission to Her Majesty's Government:—

1.—General sketch of the whole of the projected canals.
2.—Plan and section of dam across the Soane.
3.—Plan and section of head-sluice and lock.
4.—Longitudinal and cross-sections of main canals referring to sanctioned estimates.
5.—Plan and section of Poon-Poon and Kao Aqueducts.

No. 506 I, dated 4th August, 1870.

From—Govt. of Bengal, P. W. Dept., Irrign. Branch,

To—Govt. of India, P. W. Dept.

With reference to your letter No. 228 I, dated 3rd June last, I am directed to forward copies of 12 drawings connected with the Soane Canal Works, as per accompanying list.

No. 132, dated 23rd August, 1870.

From—The Government of India,

To—The Secretary of State for India.

With reference to para. 2 of your Grace's despatch (Public Works), No. 35, of the 28th April last, we have the honor to forward herewith the accompanying maps and plans to illustrate the Reports on the Soane Canal Scheme, which accompanied our despatch No. 27 of the 23rd February 1870.

No. 82 I, dated 14th February, 1870.

From—Govt. of Bengal, P. W. Dept., Irrgn. Branch,

To—Govt. of India, P. W. Dept.

I am directed to forward the accompanying Memorandum by the Chief Engineer of Irrigation, detailing the result of his inspection of the works which are being carried on in connection with the Soane Canal Project.

2. The Lieutenant Governor trusts the Government of India will agree with him in considering that the progress which has been made during the past 12 months is satisfactory and creditable alike to the Superintending Engineer and to all the Officers under his orders.

Dated 3rd February, 1870.

Memo.—By Chief Engineer, Bengal, Irrigation Department.

On the 14th January I reached Arrah, the present head-quarters of the Superintending Engineer, Soane Circle, and on the 18th I started with him along the line of the Arrah Canal, the whole length of which has now been marked out from the point where it leaves the Western Main Canal to the junction with the Ganges. For the first 24 miles of the distance, plans and estimates have been already submitted to this Government by the Superintending Engineer; but, under the recent orders of the Government of India, these plans have not been forwarded, pending the completion of the surveys and estimates for the whole line. The tract of country included between the River Soane and the drainage stream called the Kao, comprising an area of 866 square miles, has been minutely cross-levelled, with sections taken at a mile apart, so that the features of the country have been perfectly mapped, and the direction of the main line, as well as that of the principal distributaries, is at once apparent.

2. I rode along the whole length of the line, 24 miles of which, as above observed, has been estimated for in detail, and the surveys of the remainder are in course of preparation.

On arrival at Dehree I proceeded to inspect the work which has been carried out there thus far. The earth-work for the tramway from the quarries to the river has been completed, with the exception of the top-dressing. The cover stones have yet to be laid on the culverts.

It has been possible to collect only about 6,000 sleepers at present for the tramway, but the Superintending Engineer expects to have all the rest supplied during the present season.

Thirteen bungalows and one office have been finished and are occupied, and 12 more are in course of erection.

Lines for the accommodation of 3,000 coolies have been completed, and for 2,000 more are in course of construction.

Nine blocks of buildings for Native Clerks, &c., have been finished and are occupied.

A large quantity of the machinery and stores sent out from England have been conveyed to Dehree. Very good arrangements have been made by the Superintending Engineer for this rather difficult operation, by engagements entered into with an influential Contractor for the conveyance by country-carts of all such machinery as can be possibly stowed on them, while special carts have been built at the Workshops for the engines and other heavy machinery, which, with very few exceptions, have been delivered without accident,—a subject for congratulation, considering the imperfect roads which exist in Shahabad.

One shed composed of angle-iron uprights, with stone walls and corrugated zinc roof, has been hastily run up for present purposes as a Workshop, in which a few of the machines have been put together, and the most pressing work has been turned out. Temporary sheds have likewise been erected for the stowage of the stores and materials which are daily arriving; and, as it was necessary to ensure the safe custody of the timber and other stores which are not placed in the sheds, an enclosure-wall of dry rubble-stone has been built up round the space enclosed for the Workshops and Stores.

4. The plans for the permanent Workshops had been drawn out before my arrival; and, after examining them, I directed the estimates to be prepared and submitted without delay. It is most important that these buildings should be constructed as soon as possible, for the heat at Dehree is so excessive that it is impossible for artificers to work, unless thoroughly sheltered, while the valuable machinery would be perfectly ruined unless protected from the clouds of dust which envelop the place during the time that the westerly winds prevail. About 550 logs of sâl have been procured, at very reasonable prices, from the timber marts on the Ganges, for constructing the frames of the stone wagons, the iron-work of which has all arrived. The operations on the Soane forests have been carried on satisfactorily as far as the felling of the timber is concerned, though difficulty has been experienced in its removal and conveyance to Dehree.

5. *Anicut.*—The foundation blocks for the lower retaining-walls of the under-sluices have been built, and operations to sink them commenced by means of Fouracres' excavator. The action of this tool was most satisfactory, and it is so simple that though the coolies employed upon it were quite inexperienced, yet in half an hour the gangs who were sinking the eight blocks, which were being experimented upon, worked at the rate of one lift per minute, and the blocks sunk from 9 to 10 inches per hour. The mortar with which the blocks had been built, however, was inferior; and, as one of them cracked badly, it was thought better to stop the sinking and remove the injured block at once. The lime which had been used was that obtained from the quarry at Murgohi, in which there are many varieties of lime-stone. I was not satisfied with the quality of the lime and directed its discontinuance for all work in the river bed, as the "kunkur," or nodular lime-stone, which is procurable in sufficient quantities, possesses all the properties of hydraulic mortar, and is

the best that can be used. The blocks were built of rubble-stone, and the curbs are made of bamboos so fitted together as to make a very stiff frame. In order to lessen the difficulty of laying the concrete flooring 4 feet below the surface of the water in the river, the Superintending Engineer has proposed to sink masonry blocks under the whole floor; and by thus dividing the spaces, the setting of the concrete will proceed more surely and effectively. The works which it is expected will be carried out this season are the foundation and flooring to the under-sluices, the abutments, the head-sluices to the Western Main Canal, and the locks on both flanks, also 600 to 700 feet in length of the foundation of the anicut itself. A large quantity of materials, both stone and lime, has been prepared and stacked. The excavations for the head-sluices and locks have been taken out to within 6 feet of floor-level, and the masonry, it is expected, will be commenced in another month.

6.—*Stone Quarries.*—A good commencement has been made in opening the stone-quarries at Dhadand, along a face measuring nearly half a mile in length. About 400,000 cubic feet of stone have been quarried and stacked, and a gang of 600 men was at work on the day that I visited the quarries, but there had been an unsuccessful strike amongst the labourers for higher wages shortly before. On the right bank at Baroon, the excavation for the lock and anicut abutment had made good progress, and large quantites of lime-stone and fire-wood had been collected, and the manufacture of bricks also was in progress.

7. At Baroon two small bungalows for Assistants had been built, and a third bungalow for the Executive Engineer was in course of erection.

8. The total number of labourers employed on the works connected with the anicut was about 3,500.

9. *Canals.*—The Eastern Main Canal has been commenced almost throughout the whole 8 miles from the head to the Poon-Poon. It had been set out for a width of 60 feet at base before the orders of the Government of India limiting the width to 50 feet had been communicated; but as the nature of the soil will admit of slopes of 1½ to 1, the actual sectional area of excavation will be about the same as a width of 50 feet at base with side slopes of 2 to 1. A very large quantity of work has been done, and there seems every reason to expect that the excavation of the 8 miles will be completed during the present season, with the exception of the deep-cutting near the head. The refusal of the Government of India to sanction at present the head-sluices and the bridge for the Trunk Road will, however, prevent the canal being of use as early as it might otherwise be. About 2,500 people were employed on this canal. I visited the site of the Poon-Poon Aqueduct. A set of borings had been taken, and a section drawn showing the different strata of soil met with in the line of the aqueduct.

10. On the Western Main Canal, with the exception of three miles situated between the 9th and 12th mile, ground has been broken along the whole 23 miles between Dehree and the Trunk Road crossing beyond Sasseram. About one-third of the work in the deep excavation at the head has been finished, and the last 10 miles are in a very forward state. Very little, however, has been done as yet towards collecting material for the syphons and other masonry works. Thee anal here has likewise been laid out for a 60-feet base, which is exactly one-third of the full ultimate width; and as so much had been done, and by the reduction in the slopes the sectional area would be nearly the same, I instructed the Superintending Engineer to adhere to that width. The progress made on the earth-work of this canal is very satisfactory, and if more force could be brought to bear on the deep excavations at the head, I think it by no means improbable that by the time the freshes of 1871 arrive, the work should be sufficiently advanced to admit of 4 feet of water being let into the canal. There was a force of 4,500 people employed

upon it. Thus from the Poon-Poon to Sasseram, a distance of 30 miles measured along the two canals, there are nearly 11,000 men in all employed.

11. The rates at which the work thus far has been executed are somewhat less than those allowed for the earth-work; but on going carefully into the data, the rates allowed for the masonry are insufficient and will have to be raised. The total sum sanctioned for the head-works will, as far as I can see, be sufficient, but the cost of the individual works will be somewhat different. That of the anicut will be less, while that of the sluices and the locks will be greater.

12. Besides the works above detailed, the whole length of the Arrah Canal, 60 miles, and 50 miles more of the Western Main Canal, have been staked out, as well as 10 miles of the Branch Canal to Patna.

13. Seeing that nearly the whole staff has had to be collected; their office establishments organized; shelter, of which there was literally next to nothing previously available, provided; and a season of extraordinary heat, aggravated by great scarcity to contend with; I consider the progress which has been made during the last 12 months exceedingly creditable to the Superintending Engineer and all the Executive Officers under his orders.

No. 103 I, dated 24th February, 1870.

From—Govt. of India, P. W. Dept.,

To—Govt. of Bengal, P. W. Dept., Irrign. Branch.

I am directed to acknowlege receipt of your letter No. 82 I, dated the 14th instant, submitting an Inspection Report by Chief Engineer of the Works under construction in connection with the Soane Canal Project, and in reply to state that the Governor General in Council concurs with his Honor the Lieutenant Governor in considering that the progress reported is highly satisfactory, and reflects credit on all the Officers concerned.

No. 76I, dated 14th February, 1871.

From—Govt. of Bengal, P. W. Dept., Irrign. Branch,

To—Govt. of India, P. W. Dept.

With reference to your letter No. 481I, dated 9th December 1869, and in continuation of Colonel Rundall's letter No. 2680I, dated the 31st idem, I am directed to forward the accompanying copy of a letter,* with Report, from the Superintending Engineer of the Soane Circle, on the Soane Irrigation Project, together with two Sketch-maps†, four flood Diagrams†, and a "Note"‡ by the Chief Engineer of the Irrigation Branch, Bengal, Colonel Rundall.

No. 2636, dated the 31st December 1870.

† Register No. 120 of 1870-71.

‡ Dated the 28th January 1871.

8. In paragraph 4 of your letter above referred to, a full report on the following points was requested before the Governor General in Council could accept the project for extending the Eastern Main Canal beyond the limits originally proposed by Colonel Dickens:—

1st.—Why the land up to Monghyr should be irrigated from the Soane in preference to the other streams, such as the Poon-Poon, Morhur, Phulgoo, &c., &c.

2nd.—Whether the water-supply of the Soane is sufficient for the irrigation of the extended area *in addition* to that comprised within the limits of the project; and

3rd.— What evidence is there that such irrigation is likely to be required, acceptable, and remunerative.

In paragraph 7 it was further observed that "it is essential for the Government of Bengal to go as thoroughly into the remunerative character of the whole project in submitting it to the Government of India for sanction, as though it had now been framed for the first time directly for Government and by its own Officers;" and the Hon'ble the Lieutenant-Governor was requested

to "cause a complete and comprehensive review to be made of the entire project, quite irrespective of any previous conclusions come to under totally different circumstances, and then to record his opinions and the grounds on which he advises the Government of India to carry out the scheme."

It was further added—"His Excellency in Council will hope to receive at an early period such full and satisfactory estimates of the anticipated revenue to be realized from the works *as now designed* and of their probable entire cost, both on the scale projected to begin with, and as eventually to be extended, as will thoroughly justify the Government of India in the course they have now taken, and in recommending the whole project to the Secretary of State for early completion."

3. In order to enable this Government to comply fully with the foregoing orders of the Government of India, the Superintending Engineer of the Soane Circle was at once directed to furnish to the fullest extent of his power all the information he could procure on the several points above-mentioned, and the accompanying report is in reply to those instructions.

The project as now submitted by him differs in some few respects from that originally laid before the Government by the late East India Irrigation and Canal Company, alterations having been made where subsequent investigation and the altered circumstances of the case have shown them to be necessary; and in his treatment of the whole project, the Superintending Engineer has fully acted up to the orders of the Government of India above quoted, *viz.*, to consider the project "as thoroughly as though it had now been framed for the first time directly for the Government and by its own Officers, and quite irrespective of any previous conclusions come to under totally different circumstances."

4. As regards the three fundamental points on which full information is called for in paragraph 4 of your letter, the Lieutenant-Governor hopes that the facts which the Superintending Engineer has taken great pains to collect, and which are embodied in his Report, and the valuable Appendices thereto, will be considered by the Governor General in Council complete and satisfactory.

Mr. Levinge has shown conclusively in the first place that the water-supply of two of the principal streams, *viz.*, the Poon-Poon and Morhur, is totally inadequate both in quantity and regularity to *ensure* the rice crop arriving at maturity, and what is true of the larger must be true of the smaller streams also. In support of his statement, he refers to flood Diagrams for 1868 of the above-mentioned rivers, from which it appears that in both the water fell to "low-water" mark, and remained so for very nearly a whole month *in the middle of the rains.*

On this point Colonel Rundall in his Note very truly observes,—

"From the smallness of the catchment basins of these rivers and their proximity to the plains which they have to water, it happens that their supply is affected by the degree of rainfall which is felt in the plains, and that when there is none in the latter there is little or none at the sources of the former, and so, consequntly, they fail at the very time they are most required. Hence it is obvious that the existing available means are insufficient, as well as not to be depended upon, for affording the quantity of water required. If, then, the principal of the minor streams are not reliable sources of supply, it is certain that the smaller rivers cannot be so, and that, therefore, if the country is to be furnished with unfailing means of irrigation, there is no alternative but to fall back upon the Soane."

The second point for consideration is, "whether the water-supply of the Soane is sufficient for the irrigation of the extended area, in addition to that comprised within the limits of the original project." To this the Superintending Engineer replies, in paragraph 14 of his report, to the effect that during the rainy season there is a super-abundant supply in the Soane for the irrigation of the whole area east and west of that river embraced by the proposed canals. He shows from the flood Diagrams of 12 consecutive years, *viz.*, from 1859 to 1870, that even in a year of excessive drought like 1868, when the rains failed

in a very unusual manner, the discharge during the khurreef or monsoon season of cultivation never fell below 19,250 cubic feet a second, which is about *double* the quantity required for the irrigation of the area which the Canals, as at present designed, command, *viz.*, from the Sukree Nuddee on the east to the Karumnassa on the west, and fully 50 per cent. more than would be required were the canals extended as far as Monghyr and Mirzapoor.

With regard to the third and last point, *viz.*, what evidence there is that such irrigation is likely to be required, acceptable, and remunerative, I am to refer to paragraphs 24 to 34 of Mr. Levinge's Report.

That irrigation is absolutely necessary, is sufficiently proved by the existence of numerous "pynes" or small irrigation channels, and which certainly never would have been dug had the rainfall alone been adequate to the requirements of the country. Moreover, it is beyond question that an annual average rainfall of only 40 inches, even if it were to fall at regular and timely intervals during the cultivating season, is not sufficient to mature a rice crop. The result of the enquiries made by Overseer Rajkisto Coomar, quoted in paragraph 11 of the Superintending Engineer's Report, furnishes conclusive information on the point under consideration, *viz.*, whether irrigation is likely to be required.

That irrigation would be *acceptable*, is abundantly evident from the replies given by certain Zemindars and others to a series of questions prepared and circulated through the Revenue Officers by Mr. Levinge, who invites special attention to those enumerated in the 25th paragraph of his Report.

Whether irrigation will be *remunerative*, is discussed in paragraphs 29 to 39 of the Report. From data which Mr. Levinge regards as thoroughly reliable, he calculates that Rs. 3 per acre for rubbee, and Rs. 2 for khurreef or rice, will be willingly paid, since it certainly costs far more than this to irrigate the land in the imperfect manner now practised. A reference to pages 61, 62, and 63 of Appendix A. shows what that cost is at present, the lowest being nearly Rs. 4 and the highest Rs. 13 per acre.

The area commanded by the canals as at present designed, *viz.*, from the Karumnassa to the Sukree Nuddee, is, as stated in paragraph 18 of the Report, 2,611,000 acres (reckoning 500 acres to the square mile), of which only about a half, or 1,305,000 acres, will be under cultivation at one time. As already stated, there will always be a more than sufficient quantity of water in the Soane for the khurreef or rice crop; but the Superintending Engineer states (paragraph 19) that on an average there will not be more than sufficient to irrigate 880,000 acres during the rubbee season. In an exceptionally bad year, indeed, like 1868, the supply will not suffice for more than 517,660 acres, but such years occur at very rare intervals, and in such years of course it will be necessary to husband the water with extra care.

The revenue which will be derived from irrigation will only then be as follows:—

		Rupees.
880,000 acres of rubbee at Rs. 3	=	26,40,000
1,305,000 „ of rice at „ 2	=	26,10,000
TOTAL ...		52,50,000

To this, however, must be added the tolls from the navigation of 780 miles of Canals, which the Superintending Engineer puts down at 4 lakhs.

This sum Colonel Rundall, from data derived from the Orissa Canals, considers moderate.

Thus the total eventual revenue it is reckoned will be 56½ lakhs. Deducting 9½ lakhs, or 2½ per cent. on the cost of the works, *viz.*, 377½ lakhs, for annual maintenance and repairs, there will remain a *net* revenue of 47 lakhs, equivalent to 12½ per cent. on the expenditure.

As above stated, the irrigable area being 2,185,000 acres, the cost of providing irrigation to this extent of country will amount to only Rs. 17¼ per acre, inclusive of 780 miles of navigation.

5. The foregoing calculations apply to the project as at present designed; but in paragraphs 35 to 39 of his Report the Superintending Engineer shows that by an additional outlay of Rs. 27,66,000, the details of which are given in Appendix E, a further clear revenue of Rs. 5,65,000 would be obtained from the irrigation of 317,000 acres of khurreef or rice crop on the west of the Karumnassa and east of the Sukree Nuddee; but as this is simply a proposal for the future, it is not necessary now to discuss it.

6. From paragraph 40 to the end of his Report, the Superintending Engineer enters into a detailed description of the entire project as now proposed. He has treated this branch of the subject so fully and still so concisely, that the Lieutenant-Governor deems it unnecessary to do more than draw attention to the Report itself and to the sketch-map which accompanies it.

I am, however, instructed to state that the Lieutenant-Governor accepts the opinion expressed in paragraph 43 of the Report, and in paragraphs 19 and 20 of Colonel Rundall's Note, that the limits to which the Canals ought to be taken are Mirzapoor on the west and Monghyr on the east. From the Superintending Engineer's calculations, the reliability of which the Lieutenant-Governor sees no reason to doubt, there will be a sufficient supply of water in the Soane for the khurreef crops over the entire area included within the above-mentioned limits; and as the expense of costly Head-Works must under any circumstances be incurred, it is evidently politic that their usefulness should be extended to the furthest limits possible with due regard to economy, in order that the greatest possible return for the amount expended may be realized.

7. In Appendix D. will be found a general abstract of the Estimate, amounting to Rs. 377½ lakhs of the cost of the project as now designed, and as delineated in the sketch-map above alluded to. That abstract Estimate has been approximately framed from the careful detailed Estimate already made of the two principal Canals of the scheme, and every precaution has been taken to make it as reliable as is possible in a work of such magnitude. The Lieutenant-Governor has therefore no hesitation in recommending the present project for the approval of the Governor General in Council and the sanction of the Secretary of State, as one which gives very fair promise both of conferring great benefit on a very important Province of this Government, as well as of being remunerative.

8. In conclusion, the Lieutenant Governor desires to express his full concurrence in the last paragraph of Colonel Rundall's Note, in which he remarks on the great pains which Mr. Levinge has taken to collect every particular of information that could possibly help to elucidate the project; and His Honor considers that Mr. Levinge has well earned the thanks of Government for the very clear and concise manner in which he has elaborated the project.

No. 2636, dated 31st December, 1870.

From—The Superintending Engineer, Soane Circle,

To—The Chief Engineer, Bengal.

I have the honor to acknowledge the receipt of your letter No. 151, of the 7th January last, the various subjects mentioned in which, and the collection of the information necessary for the compilation of the reports called for, have received my attention during the year. I regret that so much delay should have occurred; this must be attributed to the great difficulty which has been experienced in obtaining correct statistics over such a large extent of country.

2. In order to ascertain the wishes of the people generally on the subject of irrigation, I caused a series of questions to be circulated which I thought

would apply in any possible case; these, and the replies thereto, will be found in the Appendix of the Report.

3. I now proceed to answer categorically the questions in the 2nd paragraph of the Joint-Secretary's letter.

4. "I.—As regards the volume, duration, certainty or otherwise of the respective streams."

The flood Diagrams of the Morhur and Poon-Poon, for two and four years, respectively, are annexed to the report, in the 8th paragraph of which information is given on this subject as far as we have been able to collect it.

5. "II.—The extent to which each river is at present used for irrigation."

All the information I have been able to collect on this point is given below:—

Name of River.	No. of Mouzahs partly irrigated.	Area in acres irrigated by pynes.
Morhur	75	22,812
Jumna .	18	3,625
Phulgoo	Not stated.	67,900
Punchana	"	31,250

A map of the principal pynes from the Morhur is annexed to the Report; no information has been obtained regarding the Sukree or Keul: these rivers are much the same in character as those named above. The second on the list, or Jumna, is a small river running between the Morhur and Phulgoo.

6. "III.—The crops that are irrigated; whether monsoon or cold weather, and in what proportion."

Some information will be found on this head in the replies to the questions above-mentioned. Generally speaking, the pynes are used for watering the *rice* crops; any water that may remain in them after the rains, is lifted for the irrigation of the rubbee.

7. "IV.—The description of works by which the water is conveyed to the fields; whether by channels direct from the rivers, or by the intervention of tanks."

In both ways; but principally the former.

8. "V.—The parties by whom such works have been constructed and to whom they at present belong,—whether to single or more individuals, or to village communities."

No reliable information is obtainable regarding the parties who originally constructed the pynes, but they now undoubtedly belong to the Zemindars and to them only.

9. "VI.—The manner in which the outlay on such works has been defrayed, whether by repayment of the first cost by the parties for whose benefit they were constructed, or by an annual increase of rent levied from the irrigated land, or by a water-rate."

No enhanced rent or water-rate is levied, and generally the cultivators receive the water free of all charge, though in some instances the Zemindar gets a portion of the crop varying from one quarter to half.

10. "VII.—The benefits derived by the lands so irrigated over the adjacent lands, as far as can be ascertained from the yield of various descriptions of crops."

There is undoubted benefit, as will be seen by the various replies to questions Nos. 19 to 23. I have collected this information and put it in a concise form; it will be found at the end of the Appendix B.

11. "VIII.—The proportion of irrigated lands in villages to which the river channels have been led or in which tanks exist."

It is impossible to give any definite answer to this question, as the proportion varies in every village according to the formation of the ground.

12. "IX.—The application by the cultivators of their present supply of water; their general feeling as to the necessity or advantages of irrigation; and as to a more extended and certain supply if it can be afforded them."

I have dwelt at some length on this subject in the report—paragraphs 25 and 26—and elsewhere; it seems unnecessary to say more on the subject here.

13. "X.—The extent to which they will be ready to pay for a certain and continuous supply during either the monsoon or cold weather cultivation."

I did not consider it advisable to put this question direct, but rather endeavoured to ascertain the opinions and wishes of the people as to the desirability of constructing canals. I beg to refer on this point to the 25th paragraph of the report.

14. "XI.—The comparative cost of irrigation from the rivers in question and from the wells in the neighbourhood reduced, if possible, to the limit of an acre."

A summary of all the replies to this question will be found at the end of Appendix B. Briefly it is as follows:—

		Rs.	A.	P.
Cost of irrigating one acre with the Môt	...	9	0	0
" " " with Lat	...	13	0	0
" " " with Dhoon	...	3	14	0
" " " with Basket	...	6	8	6

Annexed to this letter will be found an interesting paper on this subject by Captain Heywood, R. E.

15. With reference to the 3rd paragraph of the Joint Secretary's letter under reply, I beg to remark that the excavation was commenced and is still being continued with a width of 60-feet base throughout, this being one-third only of the full section at the head for the first five miles, and half of that for the next length, *viz.*, to the 12th mile; from the 12th to the 22nd miles of the western main canal, and in several other places on the upper part, it has been found necessary to excavate the canal to the full width, in order to procure sufficient earth to make up the banks on both sides where the water stands over the level of the country. The Executive Engineer has been directed to prepare estimates accordingly, and these will shortly be submitted.

16. I would, however, most strongly recommend that the heavy cuttings at heads of the two main canals, say for five miles on each, be taken out half width or 90-feet base for the following reasons:—

1*st.*—Equal widths of land have been taken up on each side of the centre line calculated to contain half the spoil from the excavation. Now, if the canal is only excavated to one-third or 60-feet base, and water let in, it will be impossible to carry the spoil from 30 feet in width of cutting across it, and therefore more land must be taken up on which to deposit the surplus: nothing can be given back on the side now occupied, because the earth has been spread all over it.

2*nd.*—And most important, in my opinion, is the difficulty in keeping a narrow channel in deep cutting clear. Some stuff *will* wash off the slopes and partially choke it, and that probably at a time when, before the completion of the anicut, the water in the river is low and there is consequently but little head by which the water can be forced in. I speak from actual knowledge in this matter, having experienced great difficulty in Orissa in forcing

sufficient water into the Kendrapara Canal soon after it was opened, in consequence of the narrowness of the cut at the head.

17. If this arrangement is approved, the estimates must be prepared accordingly.

18. The other matters mentioned in the 4th and following paragraphs of the Joint Secretary's letter have already received attention.

Dated 31st December 1870.

Report on the Soane Canal Project by the Superintending Engineer, Soane Circle.

Preliminary.

The Government of India in its No. 481 of the 9th December 1869 withholds sanction to the extension of the eastern main canal beyond the limits proposed by Colonel Dickens in his Soane Canal Scheme pending the receipt of further reports "replying to the objections before taken and giving a clear statement of the positive reasons which led Colonel Rundall to think that the lands up to Monghyr should be irrigated from the Soane in preference to the other streams;" complete proof is also required that "the water-supply is sufficient for the whole area," and evidence "that irrigation is likely to be required, acceptable and remunerative."

2. It must be admitted, I think, that in any scheme of irrigation and navigation involving the construction of large and expensive head works it is proper so to plan the project as to utilize the water of the river to be dealt with to the utmost, and to extend the benefits derived therefrom to the furthest limits to which it can with economy be conveyed.

3. At the same time it would obviously be wrong to construct canals the water-supply were insufficient to irrigate thoroughly at the time of greatest need the whole of the country commanded by them, and conversely there should be no doubt whatever as to the supply of water in the main feeding rivers being sufficient to meet the demand at the time of greatest need.

Reasons why rivers Poon-Poon, Morhur, Phulgoo, &c., cannot supply the canals.

4. It has been stated* that if irrigation is required for the tract of country in the Districts of Patna, Gyah, and Monghyr, situated to the east of the river Soane, the water for that purpose should be drawn from the intermediate rivers Poon-Poon, Morhur, and others of smaller size, but it is clear from an examination of the accompanying flood diagrams that these rivers in some seasons run dry, or nearly so, even in the middle of the rains, and remain in that state for periods varying from 10 to 28 days, and that, therefore, they are quite unsuited to be used as sources of supply for a system of irrigation and navigation canals, which ought, of course, to be kept constantly filled and ready to distribute their water at any time the demand is made upon them.

* Paragraph 8 of Colonel Dickens' No. 693 of 10th July 1865, to the Officiating Secretary, Government of Bengal, Public Works Department.

Additional reasons.

5. From the very limited areas of the catchment basins of these rivers, it usually happens that the floods and freshes occur at the time of heavy rain-fall in the plains, and similarly that the water in them fails at the time of drought in the plains; were the canals to be dependent on these rivers only for their supply, they would be full when water was least required, and empty or at a low ebb when it was most needed.

There is said to be a complete system of irrigation from the pynes leading from these rivers.

6. Again it has been stated as an argument against the extension of the Soane Canals to these Districts, that there is a very complete system of irrigation carried on from the artificial pynes or channels leading from the above-named rivers. I will now proceed to examine how far this statement is correct.

Proceeds to show that such is not the case.

7. It is perfectly true that pynes, or small irrigation canals, cut from the various rivers in the Patna and Gyah Districts exist in large numbers, and command a considerable extent of land (*see* the accompanying map of a portion of Gyah), the inference obviously to be drawn from this fact is that the rainfall but inadequately meets the requirements of the country for water-supply, and that artificial irrigation is a necessity; and this is self-evident, seeing that the average fall of rain as stated by Mr. Blanford, Meteorological Reporter, is only 40 inches, and that in some years it falls *very much* below this; such a rainfall is of course inadequate to mature a rice crop even if it were not diminished by euaporation and absorption.

Watter-supply of rivers Morhur, &c.

8. I will now show how far the rivers are able to meet the wants of the people and supply the deficient water. The largest of those traversing the tract of country under consideration are the Poon-Poon, Morhur, and Phulgoo; and it may be fairly assumed that whatever is true of these must be true of the smaller rivers also, the character of the country in which they take their rise being in all respects similar. Taking for instance the Morhur, and examining the flood diagrams of 1868, we find that from the 15th June to the 15th October, a period of 123 days, this river stood only 56 days within the first foot above its low water level, 34 days within the second foot, and 15 days within the 3rd foot; similarly in the same year the Poon-Poon stood 54 days within the first foot above its low water level, 32 days within the second foot, and 21 days within the third foot. In both rivers the water fell to the zero of the gauge (low water mark), and remained for 28 to 29 days in that state in the middle of the rains.

People are in the habit of damming the rivers across when they fall low.

9. Now when the water in these rivers falls low, the people are in the habit of damming them across in order to throw a supply into their pynes and water courses (this statement is supported by the replies of some zemindars of Gyah to questions put by Executive Engineer of the Baroon Division, which will be found in the Appendix A); this can only be done of course at the expense of the cultivators below, who are thus deprived of water altogether.

Reason of the low state of the rivers in 1868.

10. It may be partly due to the damming up of the rivers that there was so little water in 1868 as compared with 1867 when they stood throughout the rains at a higher level, though the scanty rainfall of 1868 undoubtedly was the primary cause. The gauges are fixed at the proposed canal crossing, above which place mumerous pynes are taken off.

Rajkisto Coomar's letter.

11. But what happens when there is no flood in the rivers, and when of course there is at the same time a deficient rainfall? I cannot answer this question better than by quoting *in extenso* a letter from Overseer Rajkisto Coomar, an exceedingly intelligent and well-informed man, who was specially deputed to watch the working of the pynes on the rivers Morhur and Phulgoo this year. Writing on the 17th of August to the Executive Engineer, Baroon Division, he says—"There has been very little water in the river Morhur up to this date; only twice the water rose to a height of 8 or 9 feet above the lowest bed of the stream: consequently the pynes are but very scantily supplied, and instead of the water flowing at once into the paddy-fields, it had on most occasions to be lifted up by bags and then distributed to the fields. Towards the beginning of this month, there was sufficient water in the Phulgoo river, and the pynes were being worked nicely, so much so that the water flowed of itself into almost all the paddy-fields, but there is little water in the Phulgoo now, and the little water that flows into the pynes is being blocked up by means of dams thrown across the pynes, near their heads, to the great disappointment of persons having fields lower down, who are obliged, on account of the scarcity of rainfall (there being no rain here for about a month, excepting slight showers), to

irrigate their fields by means of water lifted from wells, in the same manner as they do in the dry season." This letter I think sufficiently disposes of the statement that the system of irrigation is so far perfect that canals are not required, especially when it is remembered that this year was not by any means one of deficient rainfall, but the contrary, while the crops are pronounced to be of an average quantity; what must then be the result in a bad year when the rains fail and the pynes run dry? famine or severe scarcity *must* ensue, and this has been more than once the case within the last few years.

Rice crop requires water at regular intervals.

12. The rice crop requires an abundance of water *at regular intervals*; and to yield a good return and make it remunerative, this should be delivered by natural flow; to lift sufficient for the purpose is so costly as to neutralize the profits that would otherwise accrue; when therefore the people are forced to raise the water for their rice crop, they only do so to a limited extent and in sufficient quantity to save it, trusting that an early fall of rain may come, but the check caused by an insufficient supply of water at any period of its growth materially affects the out-turn of the crop. The reason that canal irrigation is so advantageous is that it is *certain* and altogether independent of rain and other precarious sources of water-supply.

Considers it proved that the rivers above named are insufficient to irrigate the country.

13. I think from what has been said above it must be acknowledged, *first*, that these rivers are quite incapable of yielding a supply of water sufficient for a first-class irrigation and navigation canal; and *secondly*, that the uncertain supply which is yielded by them even when utilized to the utmost, is quite inadequate to meet the wants of the people.

The Soane has a superabundant supply in the rains

14. The Soane during the rainy season has a superabundant quantity of water owing to its large catchment basin and the distance of its sources from the plains; at that time the supply even in years of excessive drought never falls short of 19,250 cubic feet per second, much more than sufficient to irrigate the whole area embraced by the proposed canals. The accompanying diagrams of the rise and fall of the Soane taken at Koelwar (the Railway Bridge) from the years 1859 to 1870, inclusive, are annexed for reference; from these it will be seen that in 1868, a year of unusually scanty rainfall, the water never fell below 2 feet on the gauge, at which time the discharge was, as above stated, 19,250 cubic feet per second.

The Soane is the proper source of supply for the canals.

15. It seems proper and right then that the Soane should form the source of supply for the irrigation of the plains as far as its water can be economically conveyed; the limits are naturally Monghyr on the one side and Chunar on the other; the extension of the western main canal to Mirzapore is, however, considered essential for purposes of navigation. All the minor rivers should, I consider, either be crossed by aqueducts or annicuts according as the levels require; in the latter case the water of these small streams, if there is any, will be taken up and will in fact *supplement* the supply from the Soane.

16. In the discussion which ensued on the question as to the principles on which canals for irrigation should be designed (Proceeding, October 1867, No. 107), it seems to have been generally agreed that they should be constructed to carry water for the complete irrigation of the principal crop of the district through which they pass; and the late Colonel Anderson, Officiating Inspector General of Irrigation, in his note dated the 21st July 1869, appears to have endorsed this view; now the principal crop of Shahabad and Behar forming the staple food of the people is *rice*,* and therefore it is proper that the canals should be designed to carry sufficient water to irrigate this crop thoroughly in seasons of drought.

* Paragraph 6 of report of 1855 by Colonel Dickens, Appendix A., of his Soane Canal Project; and paragraph 13 of Colonel Dickens' note dated 24th January 1867.

Duty of one cubic foot of water per second for irrigation of the khurreef crop.

17. In the Godavery District where the rainfall is much the same as in Patna and Shahabad, it is found that one cubic foot per second will ordinarily irrigate 133 acres of rice, and this has accordingly been taken as the standard for calculation, allowing 500 acres of culturable land to a square mile, of which half will be under rubbee and half under khurreef. Unfortunately we have no statistics to show the exact relative areas of these crops, and the Collectors have been unable to afford me any information from the records of their offices; I am of opinion, however, from personal observation of the country that at present khurreef predominates; in many pergunnahs this is undoubtedly the case, though there are a few, in the Patna District especially, just the reverse; there is also much waste land that will certainly be brought under rubbee cultivation when water is available. I feel confident then that eventually, taking the whole extent of the country, rubbee and khurreef cultivation will be about equal.

Area of country to be irrigated.

18. The area of country commanded on the west of the Soane is 14,69,000 acres and 17,75,000 on the east; *see* tabular statement, paragraph 55; (allowing 500 acres to the square mile as above explained) half of this being khurreef, 5,520 cubic feet per second will be required on the east and 6,680 on the west side, or 12,200 cubic feet per second in all; this can be supplied when the Soane rises 1½ feet on the Koelwar gauge. It is proposed, however, at present to irrigate only 12,00,000 acres on the west of the Soane and 14,11,000 on the east, that is, as far as the Kurumnassa (the boundary of the North-Western Provinces) in the former case, and the Sukree Nuddee in the latter. Should it be considered necessary hereafter to irrigate the whole area, the additional water required for that purpose can, without any difficulty, be supplied by raising the annicut 2 feet and thus increasing the depth in the canal.

Cold weather supply of the Soane.

19. The *average minimum* supply of the Soane up to March is 4,000 cubic feet per second, and this will irrigate 8,80,000 acres at 220 per cubic foot of discharge; there has been much discussion as to what should be the duty of a cubic foot per second; Colonel Dickens in his Soane Canal Project, page 95, and paragraph 21 of Appendix A, states it at 320 acres, but subsequent experience seems to show that this is more than can be arrived at in practice. I have therefore taken it at 220; of the 13,05,500 acres of land (half of the area it is now proposed to irrigate) which I suppose will be eventually under rubbee, probably ⅓rd will be cultivated as at present with gram, urhur, (tall dhall) and other crops not requiring much artifical irrigation, though possibly they may be superseded by the more valuable cold weather crops by degrees, if water is available; it would, therefore, appear that in *ordinary seasons* there will be sufficient to irrigate nearly all the cold weather crops on both sides. I annex a statement (Appendix C) showing all the gaugings of the flow of the Soane that have been taken of which there is any record; from these it appears that the supply fell to 2,353 cubic feet per second in December 1868, only sufficient to irrigate 5,17,660 acres; but this is very exceptional, and is due to the complete failure of the rains in that year.

Irrigating season for the rubbee crop.

20. In connection with this subject, the irrigation of the spring crop, it is a matter of importance to ascertain what is the season of greatest demand for water; and here I would refer to a series of questions (Appendix B) which were drawn up by me and distributed by the Collectors of Patna, Gyah, Monghyr, and Shahabad to the influential zemindars and planters of those districts. I regret to say that

no returns have been received from the Collector of Gyah, and that many of the zemindars in other districts have not replied to the papers that were sent to them. All statements, however, agree in this, that irrigation is needed from the early part of November to the middle of March, but *most* in November, December and January: this is the reply given by Mr. C. Fox and by Messrs. Burrows, Thomson and Mylne, of Beehea, in Shahabad, the proprietors of the Jugdispore Estate. These gentlemen have constructed 500 pucka wells in their zemindary and converted the old Jugdispore jungles into a sheet of rice cultivation, principally rubbee, on the high lands formerly occupied by Koer Sing's jungles; no better authority exists in agricultural matters, and I would place implicit confidence in their statements. It is certain that whatever lands need irrigation up to January will not lack water in February, as the requirements will decrease faster than the supply in the river; for instance, one of the crops which is extensively grown in Shahabad, *viz.*, peas, requires no water in February, though wheat does quite as much as in January.

Reservoirs can with facility be constructed if it is considered advisable hereafter to extend the rubbee cultivation.

21. The smaller rivers traversing the districts commanded by the canals can yield no supplementary supply in the cold season; the largest of these, *viz.*, the Poon-Poon, Morhur, and Phulgoo, are mere driblets at that time; but should it hereafter be considered advisable to add to the supply of the canal for the purpose of *extending* the rubbee cultivation, the means are at hand in the construction of reservoirs on the feeders of the Soane and on the numerous streams which take their rise in the Kymore Hills. Several favourable sites have been examined on the Koel in Palamow; Colonel Dickens in his Soane Canal Project also mentions several on the rivers of Shahabad, and a magnificient site is known to exist on the Kurumnassa.

Possibility of storing water in the existing reservoirs of the country for the irrigation of the rubbee crop.

22. The necessity for these reservoirs may, however, never arise, for it is quite possible that a large extent of country may be irrigable from the existing pynes, tanks, and reservoirs of the country which could all be filled from the canals in the month of October, and the water utilized for irrigating a portion of the rubbee crop after the rice had been harvested. In all October there is a superabundant supply of water in the Soane which might advantageously be thus turned to account and made to form a most valuable supplemental aid to the river in years when it falls low, such for instance as 1868.

Is irrigation required?

23. The next point for consideration is whether irrigation is required and whether it is likely to prove acceptable to the people.

Shows that it is required.

24. That it is required is, I think, abundantly proved in the foregoing paragraphs; an average rainfall of 40 inches, even though supplemented by the streams which intersect the country, is insufficient to produce a heavy rice crop, while in years of drought a failure must inevitably be the consequence; and that irrigation is necessary for the rubbee crops is evident from the great labour that is now bestowed by the people in raising water from deep wells for that purpose.

Appendix A answers to the 4th question.
Appendix B, No. 1, the whole paper, but especially answer No. 34.
No. 2 ditto ditto ditto.
" 3 ditto ditto ditto.
" 6 answer No. 34.
" 7 " " 34 and elsewhere.
" 9

25. Will irrigation be acceptable? this question can be best answered by referring to the replies given to the questions before alluded to, which will be found in the appendix; I would call special attention to these marginally noted. It was not to be expected that all natives would acquiesce in the necessity for the construction of the proposed canals

No 10 whole paper, but especially to No. 34.
" 13 answer to No. 24.
" 19 " to " 35.
" 21 " to Nos. 21 to 28.
" 23 " to No. 25.
" 24 " to Nos. 28 to 34.

since they are generally suspicious of such enquiries as have been set on foot, not knowing to what they may lead; that so many have acknowledged the benefits that would be derived from them is, I think, surprising.

Water-rate.

26. As noticed in paragraph No. 20, full confidence may be placed in the statements of Messrs. Fox, Burrows, and Thomson, who are directly interested in the question; especially I would invite attention to the reply given to the 12th question (Paper No. 1 of Appendix B), where it is stated that "over a considerable portion of their estate water supplied as indicated would probably be worth from Rs. 3-3 to Rs. 4-12 per acre at once, and gradually a higher price might be obtained for it;" this is but fair and reasonable, since irrigation, as now practised, costs far more and employs the labour of the country which, if water were supplied from the canals by natural flow, would be set free for the extension of cultivation and many other channels of industry.

Yield of rice per acre.

27. It is remarkable that the yield per acre of paddy or unhusked rice is stated at so low a figure, and this is a clear proof that it is not understood what benefits will be derived from canal irrigation, nor how far the latter will tend to increase the out-turn of the rice crop; from 16 to 24 maunds of paddy is stated as the maximum that the land can be made to yield if an abundant supply of water is given, the ordinary yield being from 8 to 16 maunds: now when this is compared with the produce in Bengal in a good season, and in the irrigated districts of the Godavery, it will be seen how much it falls below the maximum yield of these districts; 48 maunds of paddy giving about 24 maunds of rice is not unusual in Hidgellee and Hooghly, 30 to 36 being the average out-turn.

28. I do not think the soil of Shahabad is inferior to that of Bengal, and the different yield is, I believe, to be attributed to the want of an abundant supply of water; it is possible the climate of this district, being drier than that of Bengal, may not be quite so well suited to the growth of rice, but the great difference cannot be thus accounted for. It would be easy to enlarge on this subject, but I think enough has been said to show that the people would willingly avail themselves of the canal water.

Estimated cost of works.

29. To complete this portion of the subject, it only remains now to show that the project will be remunerative, and of course the first question under this head is what will be the cost of the project? In Appendix D will be found the estimate for the works comprised in the area referred to in the latter part of paragraph 18, amounting to 377½ lakhs of Rupees; this has been framed from actual detailed estimates where such have been made, and approximated from them where the details have not as yet been completed.

Revenue derivable from the canals.

30. The next thing to be considered is the revenue that will be derived from the canals, and this leads to the question of what the water-rate should be. Messrs. Thomson and Burrows have stated that the water will be worth from Rs. 3-3 to Rs. 4-12 per acre, and it certainly costs far more than this to irrigate the land in the imperfect manner now practised; it cannot then be said that to put down Rs. 3 for rubbee and Rs. 2 for rice is other than moderate.

31. If 8,80,000 acres of rubbee are irrigated (and this can be done in all ordinary seasons, even without the aid of the existing reservoirs or "ahras" of

the country as mentioned in paragraph 22), the revenue derivable from irrigation will be as follows:—

		Rupees.
8,80,000 acres of rubbee at Rs. 3 ...	... ...	26,40,000
13,05,000 „ of rice at „ 2 ...	... ...	26,10,000
	TOTAL ...	52,50,000

Tolls from navigation.

32. To the above must be added tolls from navigation. It is difficult to form an estimate of this; that there will be considerable traffic in coal from the Palamow collieries to the railway is certain, the coal being of very superior quality as has been ascertained by the trials made with it in the workshops at Dehree, where it is used by the blacksmiths and for driving the engines. When the canals are open, this coal, together with firewood, timber, bamboos and stone, as well as the local produce of the country,—grain, sugar, cotton, &c., will be conveyed by them.

Probable amount of tolls.

33. Colonel Dickens in his Soane Canal Project at pages 99 to 103 enters into particulars on this subject, and states the probable income at Rs. 2,00,000, but that was for the limited scheme, and I think, considering the demands likely to be made by the railway for coal, and the increased prosperity of the people, as evinced by the enhanced value of labour and land, it will not be excessive to assume the income derivable from navigation at double that amount, or Rs. 4,00,000 per annum.

34. The revenue then may be taken as follows:—

			Rupees.
Total revenue	From Irrigation	... ...	52,50,000
	„ Navigation	... ...	4,00,000
		TOTAL ...	56,50,000

The works will be executed in so substantial a manner that the maintenance should not exceed Rs. 2½ per cent. on the cost, or nearly 9½ lakhs per annum; deducting this from the revenue of 56½ lakhs, the net revenue remains at 47 lakhs, upwards of 12½ per cent. on the outlay.

Additional water can be forced into the canals by raising the annicut.

35. But this is not all, for if it is found desirable hereafter to irrigate the country to the west of the Kurumnassa, and to the east of the Sukree nuddee, the extra water required for that purpose can be forced into the canal by adding 2 feet to the height of the annicut; the cost of so doing would be but trifling compared to the revenue derivable from the increased area irrigated.

No extra work necessary on the canal.

36. The canal banks and side walls of the aqueducts, &c., will not need additional raising, as they will be constructed originally in all cases 3 feet over water level, and will therefore easily bear an extra depth of 1½ to 2 feet of water.

Estimate for irrigating the additional area.

37. In Appendix D will be found the estimate of the additional cost of providing irrigation for the area referred to amounting to Rs. 27,66,000.

Rubee crop of this additional area cannot be irrigated.

38. There will not be sufficient water in the Soane during the cold season to irrigate the rubbee crop of this area; and, if it is considered advisable to do so hereafter, it will be neces-

sary to construct reservoirs on the minor rivers of the district, in which case of course no addition to the annicut would be required.

Revenue derivable therefrom.

39. The revenue derivable from the additional area will then be confined to the khurreef crop on 6,34,000 acres, equivalent to Rs. 2 per acre on half this extent of land; and deducting 2½ per cent. on the cost of works for maintenance, or Rs. 69,000, the net revenue will be Rs. 5,65,000, upwards of 20 per cent. on the additional outlay. This would raise the net revenue of the whole project to Rs. 52,65,000, giving 13 per cent. on the total expenditure; and this, I think, is the proper way to view the scheme as a whole.

Description of the project.

40. I now proceed to the 2nd branch of the subject, *viz.*, the description of the project, which differs somewhat from that originally laid before Government by the late East India Irrigation and Canal Company, alterations having been made where subsequent investigation and the altered circumstances of the case have shown to be necessary.

River Soane.

41. The river Soane has its source in the plateau of Central India near a place called Ummerkuntuk, and from thence to its confluence with the Ganges runs over a course of 325 miles, mostly through a rocky region at the base of the Kymore range, and collects the drainage of the country lying to the south.

42. Ere entering the plains of the Ganges, it assumes for the last 100 miles of its course the characteristics of a delta river, and it is over these plains that the projected works are intended to distribute the benefits of irrigation, the limits of which are the great commercial city of Mirzapore on the west and the large town of Monghyr on the east, both situated on the Ganges.

Discharge of the Soane.

43. According to Colonel Dickens the drainage area of the Soane is nearly 23,000 square miles; its extreme flood discharge is 10,26,000 cubic feet per second, while its average minimum supply in the cold season, as stated in paragraph 19, is 4,000 cubic feet; but at times, in the hot season especially, after years of scant rainfall, it has been known to fall much below this.

Fall in its bed.

44. The fall in the bed of the Soane from the point where it emerges on the plains is 2·7 feet per mile, gradually diminishing to 1·7 feet; the extreme height of the flood at Dehree, where the Grand Trunk Road crosses it, and which has been fixed on as the site of the head works, is 14½ feet, while at Koelwar not far from the Ganges, it is 20½ feet.

Floods.

45. For 40 miles the floods do not overtop the banks, but after that point the sectional area of the river commences to diminish, and the floods rising above its margin find vent over a considerable extent of country. The railway bridge has been thrown across the very narrowest place that could be found, and its water-way apparently calculated with reference to the proportion of flood passing at that point. The remainder has been provided for by numerous supplemental openings in the railway bank. How far these floods can be restrained by embankment without interfering with existing rights has yet to be investigated; but this question does not affect the proposed main canals which are carried down to the Ganges on the ridges of the country, and are therefore almost entirely beyond the reach of these floods

Rivers crossed by the canals

46. On the west side the only drainage rivers of importance between the Soane and Mirzapore are the Doorgowtee and Kurumnassa; but on the east there are several, the principal of which are the Poon-Poon, Morhur, Phulgoo, Punchana, Sukree, and Keul, all of which carry at times considerable volumes of water. Of the possibility of storing water on these rivers, a confident opinion can be given concerning the Kurumnassa only, on which exists a fine site capable of storing probably the whole supply of the basin above it, and estimated with a bund 100 feet high to form a lake 50 square miles more or less; in area capable of holding 40,500 million cubic feet of water, a quantity sufficient to restrain the violent floods which often tear down that river, besides affording a most important auxiliary supply to the cold season volume of the Soane.

47. The following are the principal works comprising the scheme:—

WEIR ACROSS THE SOANE.

48. The position determined on for the annicut or weir is 200 feet above the crossing of the Grand Trunk Road at Dehree. To have placed it further up would have entailed greater length of canals and greater fall to be overcome without any additional advantage, the area of land left out of irrigation being very small. The level of the bed of the river at the place selected is 326 feet above "mean sea level," and the annicut being 8 feet high, its crest will be 334; the length between the abutment is 12,550 feet, or 2·37 miles; it is being constructed on the same general plan as that built at Cuttack across the Mahanuddy, and will be provided with three sets of powerful under-sluices, each 500 feet in length on either flank, and one in the centre of the river; each set will consist of 10 bays of 50 feet fitted with the double shutters which have proved so successful. The object of the sluices being to effect a scour and clear the sand from the river bed, these shutters have a great advantage over those of the old pattern, the numerous piers connected with which proved a great obstruction to the flow of the water.

Discharge of the Soane.

49. The discharge of the Soane as above stated is 10,26,000 cubic feet per second; this was ascertained from careful cross section of the river taken at Dehree and from the reliable flood level of September 1864 (the highest on record) cut on the causeway at Baroon; the mean depth of flood is 11·64 feet.

Calculation of afflux.

50. The depth of water on the weir will be 6½ feet only. From the formula $D = 3{\cdot}5\ l\ d = \sqrt{d} + {\cdot}035\ u^2 + 8{\cdot}02\ l\ d_2 \sqrt{d} + {\cdot}0153\ u^2$ the afflux will be found to be 1′ 3″; the momentum will be less than one-half of that at the Naraje annicut, and five eighths of that at the Mahanuddy annicut at Cuttack.

Quarries.

51. The stone for the annicut will be brought down 7 miles from the quarries by a railway worked by four locomotives and 200 trucks; this is now open for traffic.

Head sluices.

52. The head sluices on the western side are designed to discharge 4,500 cubic feet per second with a head of 4 inches and depth of water 9 feet; they consist of 24 vents of 6 feet wide each; those on the east side must be constructed to pass 5,304 cubic feet per second, and will consist of 28 vents of 6 feet; the shutters will be raised by a traversing hoist.

Locks.

53. The locks are being constructed 150 feet long and 20 feet wide inside the chamber; those on all the canals will be of the same dimensions.

CANALS.

54. The accompanying sketch map of the scheme shows the proposed arrangement of the canals; the areas to be irrigated from each are tinted in different colours for easy discrimination; the annexed tabular statement gives full information as to the length of each area commanded and discharge in cubic feet per second; detailed descriptions will be sent up for each canal according as the plans and detailed estimates are submitted separately for sanction; meantime I proceed briefly to describe the system of canals.

Tabular Statement of the Soane Canals.

Name of Canal.	Mile of Main Canal at which each branch takes off.	Channels for combined navigation and irrigation miles.	Channels for irrigation only, miles.	Area Commanded: Square miles.	Area Commanded: Acres (640 to one square mile.)	Length of channels for irrigation only which it is proposed to excavate at first.	Area in acres which it is proposed to irrigate at first.
Western Main.		125					
Arrah	5th	70					
Koelwur	..	.	36			36	
Beeheea	...	.	30			30	
Peeroo	.		23	860	430,000	23	430,000
Doomraon ...	..		40			40	
Rajpoor	..		12			12	
Buxar	12th	50					
Dinareh	...	..	16			16	
Saith	...	..	24	380	190,000	24	190,000
Buhooara	...	...	14			14	
Chowsa	12th	...	40	290	145,000	40	145,000
Kochus	..	...	14			14	
Kurghur	19	...	32	200	100,000	32	100,000
Sukrowlee	.	...	15			15	
Chowbey	21	..	34	160	65,000	34	65,000
Mohuneah	29	...	32	148	74,000	32	74,000
Mabarukpore ..	37	..	22	100	50,000	22	50,000
Buloosh	45	.	14	22	11,000	14	11,000
Chynepore ...	50	...	10	46	23,000	10	23,000
Essuree	56	..	10	41	20,500	10	20,500
Untdee	64	...	32	183	91,500	32	91,500
Guluner	75	.	54	300	150,000		
Bullealeh	..	...	20				
Mugulserai	87	.	20	190	95,000		
From Chunar to Mirzapore	...	...	..	48	24,000		
Total Western Main Canal ...	..	245	544	2,938	1,469,000	450	1,200,000
Eastern Main.	...	170					
Patna	4th	84					
Dindur	...	...	18			18	
Shunshernuggur ...	...	...	24			24	
Urwul	...	..	18			18	
Mussourah	...	...	14	780	390,000	14	390,000
Muneer	...	...	20			20	
Gopalpore	...	...	12			12	
Futtehpore	...	...	20			20	
Kurawna	16	...	15	93	46,500	15	46,500
Dadur	31	...	16	78	39,000	16	39,000
Goh ...	34	...	64	215	107,500	64	107,500
Tikaree	44	..	25	141	70,500	25	70,500
Futtooah	53	...	50			50	
Billamur	...	...	32	518	259,000	32	259,000
Obeer	...	...	18			18	
Telmen	59	...	40			40	
Bismuk	...	...	24	483	241,500	24	240,500
Sumrookee	...	...	24			24	
Rajgheer	83	...	28	244	122,000	28	122,000
Barr	91	36	...	270	135,000	16	135,000
Bukrabad	...	...	16				
Maldah	98	...	20	200	100,000		
Luckeeserai	102	...	25	371	185,500		
From ditto to Monghyr ...	...	..	...	157	78,500		
Total ...	...	535	1,067	6,188	3,244,000	928	2,611,000

55. *The Western Main Canal* destined to convey irrigation water to the District of Shahabad will have to carry up to the 5th mile, where the Arrah Canal is thrown off, 4,511 cubic feet per second for the irrigation of 12,00,000 acres (half of which only will require simultaneous irrigation, as explained in paragraph 17); the dimensions of the canal at starting will be as follows:—breadth at base 180 feet; depth of water in full supply 9 feet; fall per mile 6 inches; side slopes 2: 1. The Arrah branch taking off 1,616 cubic feet per second, leaves 2,895 cubic feet to be carried on to the 12th mile; the dimensions of this portion will be 124 feet base; the slope of bed, depth of water and ratio of side slopes remaining the same.

56. At the 12th mile the Buxar and Chowsa Canals leave the main line, abstracting 1,260 cubic feet per second, and leaving 1,635 cubic feet per second to be carried on.

57. From the 12th mile to the 1st lock at the 23rd, the canal will be reduced to 100 feet base and the slope of the bed to 2½ inches per mile; in this length the Kurghur and Chowbey branches leave the main line at the 19th and 21st miles respectively, depriving it of 620 cubic feet per second, and leaving 1,015 cubic feet to be discharged over the weir at the 1st lock at the Koodra, below which the slope of the canal bed will be one inch per mile, a width of 84 feet at the base, or 120 feet on the water line being maintained throughout in order to accommodate the heavy traffic that will certainly follow its construction. Further on will be found a brief description of the branches of this canal.

Its alignment.

58. In aligning it, the first object was to get out of the cutting of 30 feet in depth at the head as quickly as possible and bring the water on the surface, and then to follow the contours of the country; hence the detour that it has been found necessary to make. The line after passing Sasseram generally skirts the foot of the hills, notwithstanding which it has been found necessary to put in several locks; one will be built as before stated at the 23rd mile, one at the 42nd mile, and a third at the 67th; the latter will be a double one.

Fall from Dehree to Mirzapore.

59. The total fall from the bed of the Soane at Dehree to the low water of the Ganges at Mirzapore is 123½ feet. At the terminus a flight of locks must be constructed.

Means of crossing the rivers.

60. The rivers will be crossed by aqueducts 50 feet wide between the side walls; syphon culverts, or inlets with escapes, according to circumstances, will be constructed to pass the minor drainages.

Waste weir.

61. At each lock a waste weir must be built to pass the water required for the irrigation of the country beyond; at the first of these (the 23rd mile) special arrangements must be made by means of iron posts and boarding to impound the water for navigation and thus maintain 5 feet in depth on the sills of the head lock. It is obvious that the top of the boarding of the waste weirs on the Arrah and Buxar lines must be the same level; on all these weirs this will be removable plank by plank, so that the level of the water can always be regulated according to the supply coming down.

Bridges.

62. Bridges with a clear head-way of 15 feet on all navigation lines will be constructed on this and all other canals, from 3 to 4 miles apart, pontoon ferries being provided opposite all villages.

Arrah Canal.

63. The Arrah Canal, a combined irrigation and navigation line, taking off at the 5th mile of the main canal, curves back to the bank of the Soane, which it will follow to the 30th mile, whence it will strike off nearly due north and run on a natural ridge of the country to the town of Arrah and fall into the Gungee nuddee, by which it will communicate with the Ganges; arrangements will be made to keep this

navigable throughout the year. The total fall from the bed of the Soane at Dehree to the low water of the Ganges is 180½ feet, of which 161 feet are overcome by 13 locks (two of which are double), and 19½ feet by slope in the bed. This canal carrying at the head 1,616 cubic feet per second throws off five main branches as enumerated in the tabular statement, and will irrigate the tract of country between the Soane and the Kao, an area of 860 square miles; the Koelwar branch taking off at the 32nd mile will run along the left bank of the Soane, and it is by the embankments of this channel that the floods of the river which spill over the country should be shut out; the floods do not cross the main line of the Arrah Canal until close to the town of Arrah, and then only in small volume.

Buxar Canal.

64. The Buxar Canal which leaves the main western, as above stated, at the 12th mile will be also navigable; its minimum width as well as that of the Arrah Canal will be 47 feet at base and 75 feet on the water line, the depth of water being 7 feet and side slopes 2 to 1. The Buxar Canal will follow the left bank of the Kao to within about 10 miles of Doomraon, where it will turn in a north-western direction and drop into the Ganges near Buxar, irrigating 380 square miles of country between the Kao and the Thora Nullahs and carrying 715 cubic feet per second. Almost immediately after leaving the main western canal, it will throw off the Chowsa Irrigation Branch, which will water with its branch the country between the Thora Nullah and the Dormoutee, 290 square miles in extent, for which 545 cubic feet per second will be required.

Kurghur Branch

65. The Kurghur Irrigation Branch will leave the main line at the 19th mile, conveying 376 cubic feet per second for the irrigation of 200 square miles between the Dormoutee and Gowra Nullahs; this channel has only one branch.

Chowbey Branch

66. The Chowbey Canal for irrigation only will be thrown off at the 21st mile and irrigate 130 square miles by 244 cubic feet per second between the Gowra and Koodra Nullahs.

Mohuneea Branch

67. The Mohuneea Branch carrying 278 cubic feet per second and running on the ridge between the Koodra and Doorgowtee will water 148 square miles.

Mobarukpore and Bubeoa Branches

68. The Mobarukpore and Bubeoa Branches taking off at the 37th and 45th miles of the main canal respectively, will afford irrigation to 122 square miles of country between the Doorgowtee and Sora Nullahs by means of 229 cubic feet per second.

Chynepore Branch

69 The Chynepore Branch will irrigate the tract of country between the Sora and Kora Nullahs, 46 square miles, carrying for that purpose 87 cubic feet per second.

Eesuree Branch

70. The Eesuree Branch running between the Kora and Gangooah Nullahs will carry 77 cubic feet per second for the irrigation of 41 square miles of country.

Untdee Branch

71. And finally the Untdee Branch, the last on the east side of the Kurumnassa, taking off at the 64th mile of the main canal running between it on the west and the Gangooah and Doorgowtee on the east, will water 183 square miles by 344 cubic feet per second.

Irrigation of country west of Kurumnassa

72. For the irrigation of the country west of the Kurumnassa, other arrangements must be made, as stated in paragraph 18.

Eastern Main Canal

73. Turning now to the east of the Soane, the eastern main canal will have to carry 5,304 cubic feet of water per second for the irrigation of the country to the west of the Sukree Nullah. At the 4th mile the Patna irrigation and navigation line will be thrown off, carrying 1,466 cubic feet per second; the dimensions of the

main eastern canal to this point will be as follows:—Breadth at base, 210 feet; depth of water, 9 feet; slope of bed, 6 inches per mile; side slopes, 2 to 1.

Dimensions of eastern main canal.

74. Diminished by the volume required for the Patna Canal, the eastern main canal will continue with a fall of 6 inches per mile to the Morhur, 42 miles, crossing the large river Poon-Poon at the 7th mile by an aqueduct 90 feet wide between the side walls, and consisting of 20 arches of 30 feet span each.

Arrangement for maintaining navigation.

75. Between the head of the canal and the Morhur the country is somewhat undulating. The fall in this distance of 42 miles being 6 inches per mile, arrangements must be made for stopping the water off into a series of level reaches; this can best be accomplished, where necessary, by the French plan of moveable panels and low lift-locks at the side, described by Captain Heywood, R. E., in the Roorkee Professional Papers for April 1870.

Means of crossing the Morhur, Phulgoo, &c.

76. Detailed levels show that the Morhur must be crossed at Puchainpore by an annicut, while the Phulgoo will be passed by an aqueduct about 8 miles below Gyah. From thence the canal running below the Rajgheer hills, crossing first at the end of the range the Punchana and afterwards the Sukree, otherwise known as the Hullohur, will sweep round by Sekundra Bahadoorgunge, cross the river Keul and the Chord Line of the East Indian Railway, and, turning along the foot of the hills, it will run at no great distance from the railway under which it will be carried in order to be dropped into the Ganges at Monghyr. The whole length of this canal will be 170 miles mostly through favourable country,—the only expensive works being the aqueducts over the rivers mentioned above and a little difficult ground after passing the Keul.

77. From this canal branch off two main lines of combined irrigation and navigation only.

Navigation canals branching from the eastern main canal.
Patna Canal.

78. The first consists of the Patna Canal thrown off at the 4th mile between the head and the Poon-Poon; curving back to the bank of the Soane, which it strikes at the 12th mile, it follows the right bank of that river to Mussowrah and then turns off to Patna, following a high ridge formed by an old overflow channel of the Soane, and, keeping altogether on its right bank, it crosses the railway near the Dinapore Station and falls into the Ganges at Deega, about half way between Dinapore and the Civil Station of Patna; at this point the Ganges bank is very hard and not subject to erosion, while it is stated that the stream of the river has for many years uninterruptedly flowed passed it.

Total fall from Dehree to the Ganges at Patna.

79. The total fall of this canal from the head to the Ganges is 192·38 feet, of which 164 is overcome by 13 locks, two being double ones, and the remainder 28·38 feet by slope in the bed.

Area irrigated by Patna Canal.

80. The irrigation of the tract of country commanded by this canal situated between the Soane and Poon-Poon, and consisting of 780 square miles, will be effected by seven main distributaries.

Soane flood.

81. The Soane floods first occur on the right bank of the river at Urwal (42nd mile), but they do not spill over the country to any great extent, and may with safety be shut off. The heaviest floods occur below Mussowrah; and, as at that place the canal leaves the river following the high ridge above mentioned, it is quite out of their reach and influence.

Second navigable line.

82. The second line of combined navigation and irrigation is the last on the list of those from the eastern main canal, and will be mentioned in its proper place, paragraph 90.

83. The first irrigation branch leaves the high level canal at about the 16th mile and runs to Kurowna at the confluence of the Muddar with the Poon-Poon, carrying 174 cubic feet per second for the irrigation of 93 square miles.

Kurowna Branch.

84. The second occurs at the 31st mile, and will pass by Dadur to the Poon-Poon near Hammeednugger, affording irrigation to 78 square miles by 146 cubic feet per second.

Dadur Branch

85. The third will be taken off at the 34th mile, and, passing by Goh, will cross a branch of the Poon-Poon and run on the ridge between that river and the Morhur as far as the confluence. This will be a large channel, 64 miles in length, and will water 215 square miles of country, for which 404 cubic feet per second will be required.

Goh Branch.

86. The fourth called the Tikaree Channel carrying 265 cubic feet per second will irrigate the country on the left bank of the Morhur to Seereerampore, 141 square miles in extent.

Tikaree Branch

87. The 5th will leave the canal at the 53rd mile and run to Futtooah; this is an important line, and with its two branches will irrigate 578 square miles of country between the Phulgoo and Morhur, carrying 973 cubic feet per second for that purpose.

Futtooah Branch.

88. The 6th and 7th branches leaving the main line at the 59th and 83rd miles, and called, respectively, the Telmur and Rajgheer Channels, will water the tract of country between the Phulgoo and Punchana rivers. The Telmur Branch must take 907 cubic feet per second, and the Rajgheer Branch 462, the areas commanded being 483 and 244 square miles respectively.

Telmur and Rajgheer Branches

89. Lastly, the Barr Canal for combined irrigation and navigation, alluded to in paragraph 83, will irrigate 270 square miles with 507 cubic feet per second.

Barr Branch.

90. For the irrigation of the country to the east of the Sukree Nuddee, no provision has been made in the present scheme, but it can without difficulty be accomplished hereafter by raising the annicut 2 feet in the manner described for the western main canal in paragraph 18.

Irrigation of country east of the Sukree.

91. Before aligning or marking out any canals or distributaries, the first step is to have a series of levels taken over the whole country in parallel lines one mile apart; these, when plotted on the map of the country, form a complete chart and clearly indicate its ridges and hollows.

Method adopted for aligning the canals.

92. In all cases the canals will be carried down these ridges on the very highest ground that can be found; thus the drainage is not in any way interfered with.

Canals carried on the ridges.

93. The greater part of Shahabad and the country commanded by the Patna Canal has been levelled over in the manner described, and the result shows that the natural drainage is very complete and hollows very distinctly marked. To provide for any possible contingency that may arise, a sum of 13 lakhs of Rupees has been entered in the estimate for drainage works; this is at the rate of 8 annas per acre, and is, I think, more than is likely to be required.

Provision for drainage.

H. C. LEVINGE, C. E.,
Supdg. Engr., Soane Circle.

Dated 20 March 1870.

From—The Executive Engineer,

To—The Superintending Engineer, Soane Circle.

In accordance with instructions communicated personally by you, respecting various matters connected with the irrigation as conducted at present in those

parts of your circle in which I have been and am now employed, I have the honor to submit the following remarks. The area of country which will be alluded to in this report will merely comprise that bordering on the right and left banks of the Soane for the last 40 miles of its course. There, as you are well aware, artificial irrigation is very largely resorted to. On the high ground and tops of the ridges, the "Môt" and "Lât" are almost universally the machines employed. On the lower ground, where facilities occur for the collection of water, the "Dhoon" or boat-shaped scoop and the "Sair" or basket-scoop are substituted. The latter method of raising water is, however, very sparingly adopted.

These machines for raising water are so well known that it would be almost unnecessary to describe them if there were not details connected with their price, size, &c., which vary considerably even in the same district.

"*Môt.*"—This machine consists of a leathern bucket made out of a single cow's hide, varying in capacity from 1½ to 3½ cubic feet; the edges of the leather of the bucket or bag are turned over an (⅓") iron ring from 1¾ to 2 feet in circumference; three iron stays welded to this ring at equidistant points at one extremity and to one another alone provide the necessary attachment for the rope.

Rope.—The rope of buffalo's hide generally 1" in diameter is passed over a rude wooden pulley supported by a forked-headed post firmly fixed at the lower end, and inclining over the well mouth at the upper end. The rope is fastened to the yoke of the pair of bullocks which supply the motive power. The bullocks descend an inclined plane varying in length with the depth of the well, and thus bring the bucket to the surface, where it is emptied by a man especially employed for the purpose. In the field under irrigation a third man is employed in admitting the water to the crops, as in the case of opium; or, in sprinkling it over the ground, with a wooden scoop from certain spots where the water collects, as is the case with every other description of irrigated cultivation. The following details are taken from personal observations:—

At Unkwaree.—Shahabad contents of "Môt," 2·592 cubic feet.
No. of lifts per hour, 60.
No. of cubic feet raised per hour, 155·5 cubic feet.
No. of square feet irrigated, 13,612.
Nature of the crop, opium.
No. of cubic feet required per acre for one watering, 5,971.

At Undharee—Shahabad contents of "Môt," 1·50 cubic feet.
Depth of well, 42 feet.
No. of lifts per hour, 50.
No. of cubic feet per hour, 75 cubic feet, area irrigated, 8,837 superficial feet.
Crop irrigated, opium.
No. of cubic feet required per acre, 4,436.

At Pownan.—Shahabad contents of "Môt," 2·596 cubic feet.
Depth of well, 15¾ feet.
No. of lifts per hour, 75.
No. of cubic feet per hour, 194·7.
No. of square feet irrigated, 17,906.
Description of crop, wheat.
No. of cubic feet required per acre, 5,683.

From other measurements I found that these "Môts" delivered quantities of water varying from 75 to 250 cubic feet per hour; and as the working day is often certainly not less than 12 hours (a Môt close to my tent at the time of writing this report being still at work, 8·5 P. M., is a proof that very often the 12 hours are exceeded), the daily out-turn varies from 900 to 3,000 cubic feet per

diem. The following are the capacities of eight Môt buckets I measured on the left bank of the Soane:—

2·592
3·024
3·350
2·596
2·592
3·024
1·500
3·110

Average 2·727, or nearly 2¾ cubic feet.

It is difficult to ascertain the value of the different portions of the machine. The price of the leather bucket as given me by the ryots varied between Rs. 1-8 and Rs. 3. The rope was always priced at Rs. 4, and the iron work generally at 12 annas. The bucket lasts merely during the season of irrigation, about five months; the rope two seasons, or rather two years.

Generally the men attending to the irrigation are interested in the land and are not hired. In the former case, the value of the labor can hardly be put into a money form; in the latter case, the remuneration is fixed at—

		Rs.	A.	P.
2 seers of dhan worth	... .	0	1	3
1 seer of ditto	... ...	0	1	0
	TOTAL .	0	2	3
increased for casual labor to—				
3 seers of dhan worth	... .	0	1	11
1 seer of ditto	... ...	0	1	0
	TOTAL ...	0	2	11

Four men are required and two pairs of bullocks, the latter entailing a charge of 8 annas per diem, so that the total charge for labor cannot fall short of 1 rupee, *viz.*, a rate of about 5⅓ annas per 1,000 cubic feet of water, assuming the lowest rate of wages and highest observed rate of water-supply.

"*Lât.*"—Or lever weighted at one end and attached by a rope to a small bucket at the other is very largely used.

The bucket is almost always of iron and varied in capacity in those measured from ·36 to ·28 of a cubic foot. The number of lifts per hour never fell below 200, and sometimes rose to 280 in wells of about 20 feet depth,—the number of cubic feet raised per hour being from 73·5 to 96·84.

I found that at Arrah one Lât delivering 95·2 cubic feet per hour was able to water 8,000 square feet of peas (2nd watering), and another delivering 73·5 cubic feet per hour 5,631 square feet of barley (2nd watering), making in the two cases, respectively, 6,214 and 6,822 cubic feet, as the watering usually given to an acre of such like crops.

The bucket of the "Lât" costs Re. 1-8; it lasts, I believe, in some cases, nine years.

A "Lât" requires the services of three men, though I saw six "Lâts" being worked from one well with a complement of only ten men.

Dhoon.—The Dhoon is a boat-shaped wooden scoop attached at one end to a lever having its fulcrum a little to the side. This lever is weighted at the other extremity with mud.

The hollow is about 10 feet long and 6½ inches wide, and varies in depth from 3 or 4 inches to 6 or 7 inches in different parts.

The highest convenient lift is about 4½ feet, so that the machine is used solely for elevating water from the artificial ditches or "arrahs" so numerous in the Shahabad and Patna Districts. It is worked with great rapidity, almost

twice as fast as the Lât; the ordinary capacity varies from 1 to 0·8 of a cubic foot, so that a very large quantity of water (500 cubic feet) can be raised by its means in an hour. Two attendants are required to afford the necessary relief at the machine, and one man or boy is employed on the field.

According to the natives, the different machines are estimated in the following order :—

A Dhoon	performs a unit of work	with	3	men.		
„ Sair	„	„	„	4	„	
„ Môt	„	$\frac{5}{8}$ of a „	„	4	„	and 4 bullocks.
„ Lât	„	$\frac{5}{16}$ „	„	3	„	

Quantity of water required for different Crops.

Combining the results I obtained by actual observation and those derived from the natives, I found that—

Opium,	2nd watering,	absorbs	from	3,300 to 6,000	per acre.
Wheat,	2nd „	„	„	5,700 to 6,400	„
Peas,	2nd „	„	„	6,214	„
Barley,	2nd „	„	„	6,200 to 6,800	

These figures, all reached independently one of the other, seem to show that generally one watering hardly ever exceeds 6,500 cubic feet per acre, or a depth of $1\frac{3}{4}$ inches, a very small quantity when compared with the depth stated to be ordinarily required for a full watering: thus Mr. Logan, as quoted by the Ganges Canal Committee, reported that four waterings of $2\frac{1}{2}$ inches, or a total of 10 inches of water, were required for a wheat crop. Captain Moncrieff found on the Jumna Canals that about a depth of 4·7 inches was a safe mean for each watering of wheat; and as these two authorities consider four waterings necessary, the expenditure of water would be, respectively, 36,000 and 68,000 cubic feet (in round numbers). In Shahabad it never exceeds 3 × 6,800 or 20,400, say 21,000 cubic feet in round numbers. It is quite clear either that the necessity for the water is less, or the supply being incommensurate with the demand, the precious liquid is economized in every possible way.

The irrigation of opium is apparently very much more wasteful of water than that of wheat, but this is not borne out by my observations,—probably the finely-divided soil does not absorb more than that required in the more roughly dressed. As opium, however, demands seven or eight waterings, whilst wheat only takes three, the expenditure of water cannot be less than from 46,000 to 53,000 cubic feet in the season, or a depth of from $12\frac{1}{2}$ to $14\frac{1}{2}$ inches. The sugarcane is extensively grown in the districts under notice, and from being so valuable a crop is probably never allowed to want water, even when none is forthcoming for the other less paying crops, which will account for the villagers, in their remarks to me, placing much more store on the care necessary in hoeing the ground repeatedly than in supplying copious irrigations.

The number of times the principal crops are irrigated and the quantity of water supplied to them is given in the following table :—

Name of Crop.	No. of irrigations.	Water employed for irrigation.	Total water required.
Wheat	3	6,800	20,400
Barley	3	6,800	20,400
Peas	2 to 3	6,800	13,600 to 20,400
Sugarcane	...	...	...
Gram	1	6,800	6,800
Opium	7 to 8	6,800	47,600 to 54,400

Area of various Crops.

This is a very difficult matter about which to form any reliable estimate. I counted on one occasion along a length of three miles on the line of the Arrah Branch Canal the recurrence of the crops, and found the following result :—

Waste	3·8	per cent.
Fallow	18·0	„
Kodoo	9·6	„
Dhal	9·6	„
Wheat	9·6	„
Gram	8·4	„
Opium	6·4	„
Peas	6·4	„
Linseed	6·4	„
Barley	4·8	„
Mussoor	4·5	„
Sugarcane	3·8	„
Indigo	2·6	„
Teel	2·0	„
Koorthee	1·6	„
Mustard	1·3	„
And other crops	1·6	„
	100·00	

In several cases two and even three descriptions of crops are grown in the same plot of ground. The irrigated crops given in the above list only amounted to 31 per cent. of the whole, and it may fairly be assumed that one of the great benefits derivable from the construction of the Soane Canals will consist in the power thereby given of extending the growth of the more valuable crops. At present the area thus occupied entirely depends on the ability of the villagers to give the proper amount of water to each irrigable crop. This, of course, extends in two directions,—the water may fail or the labor. This year it has not been so much a question of water as one of labor and expense of lifting. There is no doubt that a "Môt" requiring four men and pairs of bullocks is a very expensive machine and can only water a limited area. Some of the villagers estimate the land which can be properly irrigated by a Môt at as much as 25 beeghas or $15\frac{5}{8}$ of an acre. This would certainly be an extreme case, for opium is watered twice in certain months,

Wheat	... ...	Once
Barley	... ...	„
Sugarcane	... ...	„
Peas	... ...	„
Gram	... ...	„

and $\frac{5}{16}$ of an acre is about the average duty. I should estimate that from 6 to 10 acres was generally quite sufficient. Some villagers have three or even six Môts, but generally they have only one or two, and on the Patna side of the Soane these are almost entirely replaced with "Lâts."

Nature of the water.

The kind of water used is held by the villagers to be of the greatest importance. I tested the temperature of that in four wells at Pownan in the month of January, and found it as follows :—

1st Well—

Depth from surface of ground to surface of water ...	$15\frac{1}{2}$ feet.
Depth of water	6 „
Temperature of water	79°
Time 8-30 A. M.	

2nd Well—

Depth from surface of ground to surface of water ...	$15\frac{3}{4}$ feet.
Depth of water	$4\frac{2}{3}$ „
Temperature of water	81°
Air	59°
Time 8-45 A. M.	

3RD WELL—	
Depth of Well	15½ feet.
Water	5½ "
Temperature of water	80°
Air	62°
4TH WELL—	
Temperature of water	79°

The amount of heat in the water wonderfully aids the process of growth in the opium, whilst the opposite effect is stated to be produced by the water procured from the tanks or "arrahs." So much is this the case that I cannot recollect a single instance where I have seen the water from the latter used to irrigate the crop in question. The water from the "arrahs" is, however, copiously supplied to wheat and all such like crops. It may fairly be doubted if either description of water will approach in value that derived from a river, provided the velocity in the canal is sufficiently checked to cause the sand to fall without throwing down the fine mud in suspension. The extraordinary fertility of the latter is shown most clearly in the Patna District, where the Soane, for centuries gradually retroceding westwards, has left permanent marks of its occupation of the country in high-raised banks of alluvial deposit of surprising richness in one direction and mounds of sterile sand in another.

Increase in the produce of irrigated over unirrigated crops of the same description.

On this point I have no reliable data. The natives consider that a first-class field, which would produce 10 maunds with one watering, would yield 15 maunds with two, and 20 with three. At Pownan I was informed that a field of wheat yielding 10 maunds with three waterings would produce 12 to 13 maunds respectively after a 4th and 5th watering, and that barley increased from 6 or 7 maunds to 8 maunds after the 4th watering.

Note by Chief Engineer, Bengal, Irrigation Branch, on a report on the Soane Canal Project by the Superintending Engineer, Soane Circle dated the 28th January 1871.

[Letter from Superintending Engineer, Soane Circle, No. 2636, dated 31st December 1870.]

In letter No. 481 I, dated 9th December 1869, the Government of India, in reviewing certain estimates which had been submitted by this Government for the head works and portions of the main canals connected with the Soane Irrigation Scheme, commented upon the fact of the estimates having been prepared according to the extended, instead of the original limited, scheme, but observed—"it is right that Colonel Rundall and Mr. Levinge, the Superintending Engineer of the Soane Circle, should be afforded full opportunity of expressing their views on the subject, and discussing it on its engineering and economical merits alone." * * * *

2. It was further requested "that a full report may be furnished replying to the objections before taken, and giving a clear statement of the positive reasons which led Colonel Rundall to think that the lands up to Monghyr should be irrigated from the Soane in preference to the other streams, complete proof should also be afforded that the water-supply is sufficient for the whole area, and the evidence that the irrigation is likely to be required, acceptable, and remunerative, should be stated."

3. The letter concludes with a request "that the Hon'ble the Lieutenant Governor will cause a complete and comprehensive review to be made of the entire project, quite irrespective of any previous conclusions come to under totally different circumstances, and then to record his opinions and the grounds on which he advises the Government of India to carry out the scheme. His Excellency in Council will hope to receive at an early period such full and satisfactory estimates of the anticipated revenue to be realized rom the works as now designed, and of their probable entire cost, both on

the scale projected to begin with, and as eventually to be extended, as will thoroughly justify the Government of India in the course they have now taken, and in recommending the whole project to the Secretary of State for early completion."

4. On receipt of this letter, instructions were sent to the Superintending Engineer, detailed in letter No. 151, on the 7th January following, to furnish every possible particular of information which would enable this Government to comply fully with the orders which had been received from the Government of India.

5. The present letter from the Superintending Engineer is in reply to those instructions, and the required information is furnished in the report enclosed therewith.

6. Mr. Levinge has stated the case so clearly by describing the present state of the districts on the eastern bank of the Soane, the character of the rivers, and the feelings of the zemindars and cultivators with respect to the necessity for irrigation, that it seems scarcely possible for me to add anything to the arguments which he has adduced. The reasons on which I have already advocated the extension of the Soane Scheme to what has appeared to me to be its proper limits have already received consideration, and perhaps when looked at again with the help of the statistics which Mr. Levinge has managed after a good deal of trouble to collect, I think it will be acknowledged that this subsequent enquiry has served to establish the validity of those reasons.

7. The main points at issue are—

1st.—Is the tract in question in need of artificial irrigation or not?

2nd.—If in need, are the existing available means sufficient to afford the quantity of water required?

3rd.—Are these means thoroughly reliable, and specially so at the time of greatest need, *i. e.*, in a year of drought?

4th.—If not, are there any sources on which reliance can be placed other than the River Soane?

5th.—Is the Soane itself sufficiently reliable even in a year of general drought, and has it a sufficiency of water for the area proposed to be irrigated from it?

6th.—Can the water be supplied from the Soane at such a cost as will allow of a moderate but yet sufficiently remunerative rate being levied in return?

8. As regards the first point, the Superintending Engineer's investigations show "that pynes or small irrigation channels exist in large numbers and command a considerable extent of land," and so are obvious proofs "that the rainfall but inadequately meets the requirements of the country for water-supply, and that artificial irrigation is a necessity."

9. The average annual rainfall moreover is only 40 inches, quite insufficient to mature a rice crop, and in some years falls *very much* below this. The total area to which these channels supply a varying and precarious supply in ordinary years amounts to 125,600 acres, about 250 square miles, while the total area of the tract lying between the Poon-Poon and the Keul, the area to which it has been recommended to extend the irrigation, measure somewhat about 3,000 square miles. There can be little doubt then but that the tract in question needs irrigation, and that the people avail themselves readily of the limited supply they can get.

10. The second and third points are replied to in the 8th to 13th paragraphs of the Superintending Engineer's report, in which the capabilities of three of the largest rivers are described. "The river Morhur," it is stated, stood only 56 out of 123 days within the first foot above its low water level, 34 days within the second foot, and 15 days within the third foot; and the

Poon-Poon stood for 54 days within the first foot, 32 days within the second foot, and 21 days within the third foot, while in both rivers the water fell to the zero of the gauge and remained *for 28 or 29 days in that state in the middle of the rains.*"

11. From the smallness of the catchment basins of these rivers and their proximity to the plains which they have to water, it happens that their supply is affected by the degree of rainfall which is felt in the plains, and that when there is none in the latter, there is little or none at the sources of the former, and so, consequently, they fail at the very time they are most required. Hence it is obvious that the existing available means are insufficient as well as not to be depended upon for affording the quantity of water required. If then the principal of the minor streams are not reliable sources of supply, it is certain that the smaller rivers cannot be so, and that, therefore, if the country is to be furnished with unfailing means of irrigation, there is no alternative but to fall back upon the Soane.

12. That the Soane has in the years of greatest local scarcity of rain an abundantly sufficient supply of water is shown in the 14th paragraph of the report, where it is stated that "the supply even in years of excessive drought never falls short of 19,250 cubic feet per second, much more than sufficient to irrigate the whole area embraced by the canals."

13. The area commanded by the canals is stated to be 1,469,000 acres on the west and 1,775,000 on the east, or a total of 3,244,000 acres. To irrigate that quantity of land, supposing that one-half of it is cropped during the khurreef or monsoon season, and one-half during the rubbee, would require a volume of 5,250 cubic feet per second on the east, and 6,680 on the west, a total of 12,000 cubic feet per second in all. But the project is proposed at present to provide for only 1,411,000 on the east and 1,200,000 on the west, or 2,611,000 acres in all, that is, as far as the Sukree Nuddee and Kurumnassa river respectively. As far as the investigations have gone, it seems to confirm the ideas previously formed that the country is about equally divided into khurreef and rubbee crops, thus in round numbers about 1,300,000 acres would have to be provided with irrigation in each season. In the khurreef the supply would have to be, at the rate of calculation adopted, 1 cubic foot for 133 acres, nearly 10,000 cubic feet per second, or not more than one-half of the very lowest supply in the Soane during the monsoon months.

14. Of the 1,300,000 acres of rubbee, the Superintending Engineer reckons that at present about one-third is cultivated with gram, dhall and other crops, which do not require much artificial irrigation, leaving about 866,670 acres to be provided for. If the duty of 1 cubic foot per second be taken at 220 acres, the result which has been reached on some of the North India Canals in the rubbee months, a volume of 3,940 cubic feet will be sufficient.

15. The Superintending Engineer in paragraph 19 states the *average minimum* supply in the Soane up to March is 4,000 cubic feet per second, it having been known in one year (1868) to fall as low as 2,353 cubic feet in the month of December; and in paragraph 20 he shows that after the month of January the area of rubbee requiring irrigation is reduced, as one of the main rubbee crops in Shahabad, *viz.*, peas, has then arrived at maturity. Owing to this circumstance, it seems therefore extremely probable that there will be generally a sufficient supply in the Soane for the rubbee as well as for the khurreef to supply the area contemplated. Mr. Levinge has, however, made another suggestion, which is very valuable, and that is that on the termination of the rains and the maturing of the rice crop, the existing pynes, tanks, and reservoirs which are by that time empty, may all be re-filled by the Soane Canals in the month of October, and the water utilized for irrigating a portion of the rubbee crop after the rice has been harvested. In a year of deficient rainfall,

such as that of 1868, this storing of the supply then in the river would form an invaluable supplement to the cold weather crops.

16. The last point as to whether the water can be supplied at such a cost as will allow of a moderate charge for it proving sufficiently remunerative is adverted to in the 29th to the 39th paragraphs of the Superintending Engineer's report.

The cost of providing for the irrigation of 2,185,000 acres, it is stated, will amount to 377½ lakhs, or a little over 3¾ millions sterling, being at the rate of about Rs. 17¼ per acre, inclusive of 780 miles of navigation. This, it will be at once seen, is a moderate sum, and will only necessitate the imposition of an easy water rate.

That is,—	1,305,000 acres of rice.	
	880,000 „ of rubbee.	
TOTAL ...	2,185,000	
On the western side	.. ...	245
„ eastern „	... ...	535
	Total ...	780

17. The value of the water, it has been ascertained from enquiry amongst zemindars, European gentlemen, and others, will vary from Rs. 3-3 to Rs. 4-12 per acre; the actual cost of irrigation as at present conducted has been found after very careful enquiry to vary according to the mode practised and to the height to which the water has to be lifted, from Rs. 3-14 to Rs. 13 per acre.

The rates on which the Superintending Engineer has based his calculations of returns are Rs. 2 per acre for rice and Rs. 3 for rubbee crops. An interesting paper by Captain Heywood, and annexed to the report, shows that the quantity of water which the cultivators are at present able to give their crops amounts to a little more than one-third of the quantity used in Ganges and Jumna Canals. If, therefore, they find it to their interest to raise one-third of the volume of water at from twice to four times the cost, which will be charged by Government for a full supply, there can be as little doubt of their appreciation of the latter benefit as there is of the need which exists for supplying it.

18. The income that may be looked for from the canals is given in paragraphs 31 to 34 as follows :—

		Rs.
880,000 acres of rubbee, at Rs. 3 ...	... ...	26,40,000
1,305,000 „ of khurreef, at Rs. 2	... ...	26,10,000
	TOTAL ...	52,50,000

or about an average of 2½ per acre. The navigation receipts are set down at Rs. 4,00,000. This estimate may, I am of opinion, be safely accepted. The canals in Orissa, although at present consisting of unconnected and isolated portions, measuring in all about 125 miles, are now yielding about Rs. 50,000 per annum, or at the rate of Rs. 400 per mile. That this will be at least doubled when the canals are all brought into connection with one another, there cannot be the least doubt. The traffic on the Soane Canals will certainly not be less, and probably more than those in Orissa, inasmuch as the country is more thickly populated, and the canals will be brought into connection with a great system of navigable rivers, such as the Ganges, Gogra, and Gunduck. Applying then only the same rate of traffic, *viz.*, Rs. 800 per mile, to the 780 miles of navigable canals, the receipts from navigation would reach Rs. 6,24,000, so that the Superintending Engineer's estimate of Rs. 4,00,000 is, I consider, quite within reasonable bounds. A gross income of 56½ lakhs on an expenditure of 377½ lakhs will amount to 15 per cent., from which if 2½ per

cent., or 9½ lakhs be deducted for maintenance and repairs, there will remain a net revenue of 12½ per cent.

19. In addition to the necessity shown above for supplying the irrigation of the whole tract from the Soane, owing to the little independence that can be placed on the intermediate main rivers in ordinary years, and their total failure in years of drought, there is the other great consideration of furnishing these districts with the means of cheap transit. At present the only means of carriage is along the Grand Trunk Road, or by the cross roads from different points on the railway, the distance from which to Gya by the shortest route measures 70 miles. The Ganges is still further off, and the Soane itself often but a very precarious navigation, while all the other rivers are simply mountain streams, consequently whatever produce in the district is moved must incur an expense of some Rs. 9 to 10 per ton before it can reach either river or rail, and hence articles of small value, such as minerals, fire-wood, and the like, cannot move at all. The canal to the east side will carry passengers and produce to the rail or river at Luckeserai, while the western main canal with its branches to Arrah and Buxar will serve the same purpose for the produce of the Shahabad District.

The further to the westward that the terminus can be placed, the better for all upward traffic, inasmuch as the distance by the river is fully double, while during the freshes the navigation of the Ganges is always very tedious, and often dangerous for the ordinary country craft.

20. These two important considerations have all along led me to recommend that, as the expense of costly head works must be undertaken under any circumstances, advantage should be taken to extend their usefulness to the furthest degree possible, so that all the area that could be possibly reached and suppled with water should be embraced in the scheme, and that at the same time means should be afforded for carrying off the produce of the districts as cheaply as possible. The limits to which the canals may be taken with economy are Mirzapore on the west and Monghyr on the east.

21. As regards the comprehensive view of the whole project, Mr. Levinge has given a detailed description of it in paragraphs 40 to 93 of his report. The general estimate for the scheme has been drawn up approximately based on the actual estimate for those lines of canal which have already been surveyed and estimated for in detail. I need only add from myself that the whole has been thoroughly sifted and examined in personal communication with the Superintending Engineer, and that I am thoroughly satisfied that the whole is now projected on a sound and satisfactory basis. Certain modifications which the recent detailed investigation has shown to be necessary have been introduced. The data on which the rates have been framed have been carefully tested, and every precaution, I believe, has been taken to obtain as reliable an approximation to the eventual cost as is possible in a work of this magnitude, and the execution of which must extend over many years.

22. Mr. Levinge has taken great pains and trouble to collect every particular of information that could possibly help to elucidate the project, and I consider he has earned the thanks of Government for the very clear and concise manner in which he has elaborated the project in its present form.

APPENDIX D.

SOANE CANAL PROJECT.

General Abstract of the Estimate of Cost of Works referred to in paragraph 29 of Report.

		Rs. As. P.	Rs.	Rs.
295	Miles of High Level Canal at per mile	40,000 0 0	1,18,00,000	1,18,00,000
240	Miles of Main Irrigation and Navigation Canals at per mile ...	30,000 0 0	72,00,000	72,00,000
	Distribution.			
928	Miles of Main Irrigation Distributaries at per mile ...	5,000 0 0	46,40,000	
26,10,000	Acres irrigated in detail at per acre	2 0 0	52,20,000	98,60,000
26,10,000	Acres Minor Drainage Works at per acre	0 8 0	13,05,000	13,05,000
	Cost of Headworks as estimated in detail	.....	22,50,000	22,50,000
	Workshops, Bungalows, at Headworks, &c., as estimate in detail	.....	4,30,000	4,30,000
				3,28,45,000
	Superintendence at 12½ per cent...	.....	.....	41,05,000
				3,69,50,000
	Add for Plant and Tools ...	.....	.....	8,00,000
	TOTAL ...	.....	.....	3,77,50,000

H. C. LEVINGE, C. E.,
Superintending Engineer, Soane Circle.

APPENDIX E.

SOANE CANAL PROJECT.

Estimate of additional cost for providing Irrigation to the country east of the Sukree Nuddee and west of the Kurrumnassa referred to in paragraphs 35—37 of Report.

		Rs. As. P.	Rs.	Rs.
139	Miles of Main Irrigation Distributaries	5,000 0 0	6,95,000	
6,34,000	Acres irrigated in detail at per acre	2 0 0	12,68,000	19,63,000
6,34,000	Acres Minor Drainage Works at per acre	0 8 0	3,17,000	3,17,000
	Adding 2 feet to the Annicut.			
1,10,000	Cubic feet of Cut-stone Coping 2 feet thick at per 100 ...	52 0 0	57,200	
13,20,000	Cubic feet of Rubble Packing in Rear at per 100 cubic feet ...	8 0 0	1,05,600	
			1,62,800	
	Contingencies at 10 per cent. ...	.....	16,200	1,79,000
				24,59,000
	Superintendence at 12½ per cent.	.....	.....	3,07,000
	TOTAL ...	.....	.....	27,66,000

H. C. LEVINGE, C. E.,
Superintending Engineer, Soane Circle.

No. 92 I, dated 11th March 1871.

From—Government of India, P. W. DEPT.,

To—Government of Bengal, P. W. Dept., Irrigation Branch.

I am directed to acknowledge the receipt of your letter No. 76 I, forwarding a letter with Report and Plans from the Superintending Engineer of the S ane Circle, and a Note by the Chief Engineer of Irrigation, furnishing the detailed information called for by the Government of India in letter No. 481 I of the 9th December 1869.

2. His Excellency the Governor General in Council has perused those papers with great interest, and requests that the thanks of the Government of India may be conveyed to Colonel Rundall and Mr. Levinge for the full and complete manner in which they have complied with the instructions which were conveyed in the letter above quoted.

3. His Excellency in Council observes that the main points on which accurate information furnished on the responsibility of its own Officers was desired by the Government of India, were, whether the tract of country proposed to be dealt with stands in need of artificial irrigation or not, whether there exist available means to afford the quantity of water required, and whether the scheme can be made remunerative.

4. It has been gratifying to His Excellency to find that when so large a sum of money and such important interests were at stake, the replies to such great and difficult questions have been given in so lucid and so satisfactory a manner, and that the object of the Government in asking those questions, namely, that it might be placed in possession of an authoritative statement of facts given on the responsibility of its own Officers has been in these papers so fully attained.

5. After mature deliberation on the subject, His Excellency considers that on the facts which have been adduced, and which His Excellency conceives are incontrovertible, the Government of India is justified in approving the design of the main works for this project on the general scale now recommended, and in pushing on this great undertaking to as speedy a conclusion as is possible consistent with economy.

6. The Governor General in Council desires therefore that the estimates for the various lines of canal included in this project may be submitted *successively* in the same manner as has been ordered for the Orissa scheme.

7. As regards the area of lands that will be irrigated during the khurreef and rubbee seasons, respectively, the Governor General in Council is disposed to think that the estimates are somewhat over-sanguine, first, because it is very doubtful whether *all* the khurreef lands would ever be irrigated, and secondly, that too large a duty has apparently been assumed for the water, and that judging from the experience gained in the North-Western Provinces which is more applicable to Behar husbandry than that of Madras or Orissa, 100 acres per cubic foot will probably be an outside result. Possibly the rubbee crop may fall little short of the 900,000 acres estimated, but it is certain that it would not be attained for a considerable period, and therefore His Excellency in Council is of opinion that the irrigation should from the outset be extended over the whole line projected, as it will be preferable to obtain a return from the entire area with a somewhat reduced proportion of irrigated lands, than from the proposed restricted area between the Kurrumnassa and the Sukree Nuddee with an assumed irrigation of the whole crop.

8. The general practical conclusion seems in short to be that a canal for the western portion sufficient to carry 4,000 cubic feet, and one for the eastern portion to carry 5,000 cubic feet, will almost certainly provide *fully* for all the wants of the whole tract, and that the works should not be designed in excess of this standard which if anything is rather in excess than otherwise. It is true that the channels are not proposed to be taken out to their full size till they are

required, but the cost of the masonry works, which must be executed once for all, is very heavy, and it will be desirable to limit them to what is really likely to be essential.

9. With respect to the extension of the navigation beyond Chunar and the Keul to Mirzapoor and Monghyr, respectively, His Excellency in Council considers that this question must be deferred for the present, for, as time progresses, the importance or othewise of the extension will become manifest. One point, however, it seems necessary should be borne in mind, and that is, that wherever the terminus of the western and eastern canals may be finally fixed, care should be taken that a permanent connection with the Ganges is secured.

10. Such a selection of the papers connected with this great project, as will place the public in full possession of the facts, will be published in the *Gazette of India*, and the present correspondence will be reported to the Secretary of State. The following estimates submitted with your letter No. 1567I, dated 6th August 1869, and to which sanction was deferred, pending the decision of the Government of India to the limits of the general scheme, are now sanctioned :—

	Amount of Estimate.	Deduct allowance for probable rise in prices.	Amount now sanctioned.
	Rs.	Rs.	Rs.
ANNICUT AND HEAD WORKS.			
Head-sluice, Baroon	78,330	14,499	63,831
EASTERN MAIN CANAL.			
Earth-work	5,52,130	1,38,032	4,14,098
Bridge, Grand Trunk Road	30,960	7,740	23,220
Poon-Poon Aqueduct	4,22,020	78,152	3,43,868
WESTERN MAIN CANAL.			
Earth-work	11,62,640	2,90,660	8,71,980
	22,46,080	5,29,083	17,16,997

11. This sanction has been registered as No. 24E of 1870-71.

12. The plans (6) received with the letter under reply are herewith returned.

GOVERNMENT OF INDIA,

PUBLIC WORKS DEPARTMENT.

TRAFFIC OF THE MADRAS RAILWAY DURING THE 2nd AND 3rd QUARTER OF 1870.

No. 1978 R, dated 9th December 1870.

From—The Secretary to the Government of India, P. W. DEPT.

To—The Secretary to the Government of Madras, P. W. Dept., Railway.

The attention of the Government of India has been attracted to the serious falling off in the traffic of the Madras Railway during the 2nd and 3rd quarters of 1870. The weekly traffic returns show that the receipts during these periods for both south-west and north-west lines were Rs. 13,66,456 and Rs. 11,43,301 as against Rs. 15,26,049 and Rs. 16,08,838 in the corresponding quarters of 1869. The additional mileage open during 1870 makes the decrease still more striking, and I am directed to inquire whether the Government of Madras have been able to ascertain the cause of this diminution of traffic.

No. 502, dated 18th February 1871.

From—The Secretary to the Government of Madras, P. W. Dept., Railway,

To—The Secretary to the Government of India, P. W. DEPT.

In reply to your letter of the 9th December 1870, No. 1978-R., inquiring the causes of the falling off in the traffic receipts of the Madras Railway during the 2nd and 3rd quarters of the year 1870, as compared with the corresponding periods of the previous year, I am directed to forward the accompanying letter from the Acting Consulting Engineer, in which that Officer, after communication with the Agent and Manager of the Company, explains at length the reasons, so far as they can be ascertained, of the diminution under the main heads of passengers, miscellaneous traffic, and goods.

2. The decline of passenger traffic is attributed to the prevalence of cholera in several of the principal towns contiguous to the railway, and to the circumstance that the depression in the cotton market, and in traffic generally, indisposed the public to make such use of the line, as the people, it is believed, would be inclined to do in more prosperous times; while the decrease in luggage, which is the only item worthy of notice under the second head, has been the natural result of the falling off in passenger traffic.

3. Of the decrease of Rs. 6,03,683 under "Goods," Rs. 4,82,297 are owing to the article of cotton, of which a smaller quantity than in previous years has of late found its way to the coast, owing to the depreciation of its value in Europe. It is thought that considerable quantities are held back by the growers in anticipation of a rise in price, and, till this takes place, it is feared that little improvement in the returns is to be expected.

4. I am to add that the state of the traffic receives close attention, and every circumstance is taken advantage of which is considered likely to conduce to its development.

Read the following letter:—

No. 34, dated 23rd January 1871.

From—The Acting Consulting Engineer for Railways,

To—The Secretary to the Government of Madras, P. W. Dept., Railway.

Referring to G. O. of the 19th ultimo, No. 3081, I have the honor, after communicating with the Agent of the Madras Railway, to report as follows upon the causes which have led to the falling off in the traffic receipts during the 2nd and 3rd quarters of the year 1870.

2. The gross receipts were for the six months ended—

		Rs.
30th September 1869	...	31,38,313
" " 1870	...	24,91,939
Decrease	...	6,46,374

But to arrive at the particular items of traffic in which there was a falling off, I beg to exhibit the details of receipts from each of the three classes of traffic, namely, "Passenger," "Miscellaneous," and "Goods," for the six months ended 30th September 1869 and 1870 respectively.

3.—PASSENGER TRAFFIC.

	1869. Rs.	1870. Rs.
First Class	68,427	58,205
Second "	72,913	72,403
Third "	7,05,524	6,65,437
Cooly "	32,020	43,608
Soldiers	28,053	19,086
Special and Troop Trains	1,608	10,638
Total ...	9,09,445	8,69,377

The Agent finds it difficult to account for the falling off in the first class. The decrease in the third class is attributable to the severe visitations of cholera in several of the principal towns in the neighbourhood of the railway, and to the fact that, in consequence of the depression of the cotton market, the ryots have not had occasion to use the railway at all.

4.—Miscellanous Coaching.

	1869.	1870.
	Rs.	Rs.
Passengers' luggage	29,189	23,644
Parcels	45,656	43,217
Horses, Carriages, and Dogs	38,186	42,599
Total ...	1,13,031	1,09,460

The decrease here is due to passengers' luggage falling off, and is probably consequent on the diminution of first-class traffic.

5.—Goods Traffic.

	1869.	1870.
	Rs.	Rs.
Merchandise	18,74,828	13,88,385
Railway Material	2,15,933	1,11,031
Locomotive Wood Fuel	10,848	.....
Cattle and Demurrage	7,000	5,510
Total ...	21,08,609	15,04,926

Of the falling off of Rs. 4,86,443 in the merchandise traffic, cotton alone accounts for Rs. 4,82,297 as the result of the depressed state of the cotton market. It is probable that the bulk of the last year's crop has been stored in the interior, and will continue to be withheld until there is an improvement in the market.

6. The falling off in "Material" is due in part to the smaller quantity of material carried for construction, and to the operation of the rule which requires all stores and material on Revenue Account to be carried free. This latter remark applies also to locomotive wood fuel.

7. The Agent informs me that this falling off in the traffic receipts has, for some time past, been a source of much anxiety both to the Traffic Manager and himself. In cases where there was reason to imagine that goods were being carried by other means than the railway, special reductions in the rates have been introduced, with a view to attract such traffic on to the line, and every effort has been and will continue to be made to improve the state of affairs. But it is feared that as long as the present extraordinary stagnation in trade exists, little real development of traffic can reasonably be looked for.

GOVERNMENT OF INDIA,

PUBLIC WORKS DEPARTMENT.

IRRIGATION OPERATIONS OF FUSL RUBBEE IN THE N. W. PROVINCES UP TO 31ST JANUARY 1871.

Canal Divisions	Water distributed during January: Depth in canal at regulating gauge: Full supply, feet	Actual throughout, feet	Gross consumption, cubic feet per second: Estimated full discharge	Actual average throughout
Ganges Canal: Northern ...	9·00	7 67	5,585	293
Meerut ...	6 80	6 45		710
Futtehgurh ...	6 50	4 12		310
Boolundshuhur.	3 60	3 50		653
Allygurh ...	6·00	5 10		66
Etawah* ..	4 80	3 20		662
Cawnpore ...	6·00	4 80		787
			Total	3,481
Eastern Jumna Canal ...	5·20	3 40	...	699
Doon Canals ...	...	...	...	108
Bundelkund Irrigation Works	...	...	...	...
Rohilkhund Canals ...	...	..	...	228
Grand Total ..	...	...	.	4,516

Navigation Return, Ganges Canal: Nature of Traffic	Up. Mds	Up. No	Down. Mds.	Down. No.	Total Up and Down Mds.	Total Up and Down No.
Grains:—						
Rice ...	100		.	...	100	...
Urhur	100	.	...	...	100	...
Wheat .	...		1,725	...	1,725	...
Gram ...			50	...	50	..
Bejhur ...			736	...	736	..
Moong ...	.		1,788	...	1,788	...
Mote ...	...		730	. .	730	...
Bajra ...	. .	..	1,269	...	1,269	...
Barley .	..		670	. .	670	..
Jowar ...	...		535	.	535	.
Mucka ...	..		1 254	..	1,254	. .
Oorud	...	...	328	.	328	.
Dhan or Paddy	. .		100	.	100	.
Kootoo ...			225	.	225	
Total ...	200	..	9,410		9,610	
Cotton ..			29,307	. .	29 307	.
Oil-seeds ...	64	. .	125	...	189	..
Salt ..		.	1,200	.	1,200	
Metals	11,451	.	964	..	12,415	..
Building Materials ..	95	..	8,000	...	8,095	
Misc. Goods .	1,661		7,285		8 946	...
Firewood ..	3,510		17,065		20,575	
Bamboos ..		1000	.	70,721	.	71,721
Bullees or poles, unsquared timber .	..	.	.	4,190	.	4,190
Kurrees, squared timber .	..	136		33 982		34 118
Logs .				204		204
Misc. Timbers	...	55		824	..	879
Live Stock	. .			24		24
Grand Total	16,981	1191	73,356	109,945	90,337	111,136
Fusl Rubbee 1869-70 to 31st January	20,611	767	63,349	42,057	83,960	42,824
Increase, 1871 ..					6,377	68,312

Land Irrigated (approximate): Zillah	Acres	Rainfall: Total from 1st November to 31st January 1871	Average of ten previous years for the same period
Saharunpore ..	38,818	1·6	3 2
Moozuffernuggur	73,042	1·2	3 9
Meerut .	1,24,548	1·1	3
Boolundshuhur...	64,807	·4	·1
Allygurh ...	50 924	1·6	·3
Muttra ...	9,747	1·7	·2
Agra ...	613	2 3	3
Etah ...	13 362	·4	·1
Mynpoory .	30 291	·5	4
Futtehgurh ...	14,835	·9	3
Etawah ...	40 299	·7	3
Cawnpore ...	45,402	·7	·1
Dehra Doon ...	7,492	2	6
Bijnour ...	772	1·0	4
Terai ...	1,515	3 4	8
Bareilly ...	15 223	2 3	4
Jhansie ...	822	2 5	·3
Humeerpore ...	293	1·1	2
Total .	5,32,805	..	.
Fusl Rubbee 1869-70 to 31st January .	3,33,129	..	
Increase, 1871 ...	1,99,676	.	

Remarks

Ganges Canal

Mean volume passing Roorkee gauge 4,456 cubic feet per second.

Volumes discharged —

Etawah Branch, Fall 33 c. ft per sec.
" " Escapes 355 " "
Cawnpore " Tail 249 " "
" " Escapes 338 " "

Total 975 c. ft. per sec.

There was an active demand for water throughout the canal up to the middle of the month There was heavy and continuous rain on the 16th, 17th, and 18th, on which the demand ceased, and there was hardly any call for water up to the end of the month Owing to this want of demand, the supply was lowered at the head, and kept low to the end of the month The average depth for the month is 7 67 feet against 9·11 feet in December, the average discharge. 4,456 cubic feet against 5,677 cubic feet

The Jowlee Locks were opened on the 17th instant, but the supply was not sufficient for their full working The traffic returns are up to the usual average, however, and cotton shows a considerable increase The season's crop is now being passed down.

Eastern Jumna Canal.

There was here too a great demand for water up to the middle of the month This ceased owing to heavy rain on the 16th and 17th, when the supply at the head was lowered, and the average discharge for the month is only 699 cubic feet per second against 900 cubic feet per second in December

Doon Canals

The rainfall here was very slight, and water in full demand throughout the month

Rohilkhund Canals

No demand for water during last fortnight of month.

Bundelkhund Irrigation Works.

Considerable demand for water

ALLAHABAD,
The 10th February 1871.

* The Etawah and Cawnpore Branches have alternate weeks of high and low supply The average depth is for the whole month.

R. E. FORREST,
Asst. Secy. to Govt., N. W. P., Irrigation Branch

think it can scarcely be prepared for less than the price of that procured from coal-tar. The purest kinds from the latter source costs 4 shillings a ℔.; I estimate the cost of that from this indigenous source at from Rs. 2-8-0 to Rs. 3-8-0 per ℔. *in this country.*

7. The carbolic acid from the above source has certain advantages over the coal-tar acid consequent on its extreme purity. It is less deliquescent, and cannot possibly be open to the suspicion of contamination with certain other products of coal-tar which possess injurious qualities. This occasional suspicion, indeed, has led to the introduction of the costly thymol in France, as a substitute in delicate cases for carbolic acid.

8. In conclusion, I am led to the belief that it would not be advisable to prepare carbolic acid from this singular source, when the comparative cost shows that the gain must be very small or non-existent. But it appears to me well worthy of record that, should circumstances render the supply of the English product difficult or uncertain as in the case of war, or the English price increase, a practically inexhaustible source exists in this country from which this indispensable substance, in its purest state, can be obtained at a slight enhancement of the present price.

No. 377, dated 2nd March 1871.

Order thereon by the Government of Madras.

The Government are much obliged to Mr. Broughton for his interesting communication which will be brought to the notice of the Secretary of State, in view to the information being disseminated whenever it is likely to be of value.

2. The Government think it desirable that a specimen of this plant, and its products in the various stages down to the formation of the carbolic acid, should accompany the report, and request that Mr. Broughton will be good enough to supply them with what he may consider sufficient for the purpose.

3. The papers will be also forwarded to the Government of India for information.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE OF THE FOREST DEPARTMENT FOR 1871-72.

Circular No. 5 Forest, dated 11th March 1871.

RESOLUTION—By the Government of India, P. W. DEPT.

Read again—

The Budget Estimates for 1871-72 of the Forest Department throughout India, including Hyderabad and Mysore.

Read also—

The orders passed thereon by the Government of India, in the Public Works Department.

RESOLUTION.—The Budget Estimates of the Forest Department have not on this occasion been submitted with punctuality. They are required to reach the Government of India on the 1st October, and an endeavour should be made to submit them in future by that date.

Burmah,	received	14th October	1870.
Madras	"	24th	"
N. W. P.	"	24th	"
Hyderabad	"	26th	"
Oudh	"	31st	"
Mysore	"	31st	"
Bombay	"	2nd November	1870.
Bengal	"	4th	"
Central Provinces,	received	8th November	1870.
Punjab	"	5th December	"
Coorg	"	1st February	1871.

2. The several estimates have been reviewed at length separately, and the figures are brought together in the annexed table for convenience of comparison, and in order to exhibit the aggregate amounts involved.

Abstract of the Provincial Budget Estimates of the Forest Department throughout India for 1871-72 passed by the Government of India in the Public Works Department.

GOVERNMENTS.	RECEIPTS.				CHARGES.												
					CONSERVANCY AND WORKING.				ESTABLISHMENTS.				TOTAL.				
	Actuals, 1869-70.	Budget Estimate, 1870-71.	Regular Estimate, 1870-71.	Budget Estimate, 1871-72.	Actuals, 1869-70.	Budget Estimate, 1870-71.	Regular Estimate, 1870-71.	Budget Estimate, 1871-72.	Actuals, 1869-70.	Budget Estimate, 1870-71.	Regular Estimate, 1870-71.	Budget Estimate, 1871-72.	Actuals, 1869-70.	Percentage on Receipts.	Budget Estimate, 1870-71	Regular Estimate, 1870-71	Budget Estimate, 1871-72
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of India									34,348	37 586	39,739	41,492	34,348	..	37,586	39,739	41,492
" of Madras	4,95,789	4,50,000	4,85,750	4,95,000	1,46,921	1,86,000	1,82,000	2 14,500	1,39,870	1,56,000	1,62,000	1,72 500	2,86,691	58	3,42,000	3,44,000	3,87,000
" of Bombay	10,05,765	9,92,000	8,14,545	10,00,000	2,35,730	4,52,000	3,06,128	4,59,000	1 72,828	1 95,000	1,73,624	1,94,300	4,08,558	41	6,47,000	4,79,752	6,53,300
" of Sindh	2,29,492	2,65,800	2,34,000	2,40 000	93,255	1,07,800	1,02,400	1,03,500	42,983	42,000	42,200	54,300	1,36,238	59	1,49,800	1,44,600	1,57,800
" of Bengal	1,13,753	2,69,000	1,68,000	1 65 000	61,004	1,94,000	67,950	80,000	34,870	68 000	64,532	83,100	95,874	84	2,62,000	1,32,482	1 63,100
" of N W P.	7,26,255	8,81,000	4,80,413	12,70,000	2 95,969	5,62,000	6,06,700	9,50,000	1,27,141	1,37,000	1,48,600	1,60,000	4,23,410	58	6,99,000	7,55,300	11,10,000
" of Punjab	3,94,132	15,79,000	10,00,000	11,46,000	5,55,375	11,76,000	9,60,000	9,29,700	1,58,279	1,86,920	1,90,000	2,10,800	7,13,654	181	13,62,920	11,50,000	11,40,500
" of Oudh	1,06,822	1,67,000	1,20,000	1,46,200	63,180	66,000	66,000	87,000	42,090	44,000	44,000	45,000	1,05,270	98	1,10,000	1,10,000	1 32,000
" of British Burmah	9,84,773	7,45,000	7,51,000	7,70,000	3,11,404	2,90,000	2,90,000	2,95,000	1,10,058	1,25,000	1,25,418	1,37,000	4 21,462	43	4,15,000	4,15,418	4,32,000
" of Central Provinces	4,16,021	4,60,000	5,50,000	4,20,000	3,65 801	1,92,000	1,92,000	1,49,000	1,08,445	1,25 000	1,26,000	1,19 000	4,74,246	114	3,17,000	3,18,000	2 68,000
" of Coorg	1,08,152	79,000	79,000	80,000	22,851	14,000	20,200	19,000	10,231	11,000	11,000	11,500	33,082	30	25,000	31,200	30,500
TOTAL	45,80,953	58,87,800	46,82,708	57,32,200	21,51,390	32,39,800	27,93,378	32,86,700	9,81,443	11,27,506	11,27,113	12,28,992	31,32,833	68	43,67,306	39 20,491	45,15,692
TOTAL BRITISH NET REVENUE	14,48,120	15,20,494	7,62,217	12,16,508							...		...	..			
Mysore	2,95,218	3,77,000	3,79,350	3,14,000	44,252	90,000	43,614	1,15,000	59,998	66,000	66,162	71,600	1,04 250	35	1,56,000	1,59,776	1,86,600
Hyderabad	1,45,481	1,20,000	1,67,420	2,00 000	22,018	50,000	41,731	71,552	58,692	37,000	69,309	40,894	80,710	55	87,000	1,11,040	1,12,446
TOTAL	4,40 699	4,97,000	5,46,770	5,14,000	66 270	1,40,000	1,35,345	1,86,552	1,18,690	1,03,000	1,35,471	1,12,494	1,84 960	42	2,43,000	2,70,816	2,99,046
NET REVENUE	2,55,739	2,54,000	2,75,954	2,14,954	...					...	...	.	...	...	.		

3. The total amounts, omitting Mysore and the Berars, since 1863-64, are :—

	RECEIPTS.	CHARGES.	SURPLUS.
	Rs.	Rs.	Rs.
1863-64, Actuals	30,44,430	..	..
1864-65	35,02,022	18,62,461	16,39,561
1865-66	35,63,382	21,36,387	14,16 995
1866-67	30,44,183	20,51,145	9,93,038
1867-68	33,15,884	22,44,564	10,71,320
1868-69	42,00,737	26,02,845	15,97,892
1869-70	45,80,953	31,32,833	14,48,120
1870-71, Regular Estimate .. .	46,82,708	39,20,491	7,62,217
1871-72, Budget Estimate	57,32,200	45,15,692	12,16,508

4. The following will show the comparison between the Estimates and Actuals of 1869-70 :—

	Budget Estimate.	Regular Estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts	41,85,700	46,32,363	45,80,953
Charges	28,18,008	35,08,834	31,32,833

5. The attention of Local Governments and Administrations is again requested to the Establishment charges of the Forest Department. In the following two Tabular Statements the totals of these charges in the different Provinces since 1864-65 are exhibited, together with the classification of this expenditure in 1869-70. The percentage on Receipts of the Establishment charges has been heaviest in the Punjab and Oudh, *viz.*, 39 and 40 per cent; in Bengal it has been 31 per cent., and in Madras 28 per cent.

6. Oudh and Coorg shew the least percentage, *viz.*, 9 and 11 per cent., and though it is not probable that any great reduction in Establishment charges in other Provinces will be found compatible with efficient Forest management, yet it is the duty of all Local Governments and Administrations earnestly to impress on Forest Officers the necessity of using their utmost efforts to conduct operations in such a manner that the largest possible revenue may be obtained from the forests consistent with their management on the true principles of Forest conservancy. This will be done more effectually by carefully watching and controlling in an intelligent manner the money outlay of the Department, rather than by wholesale reductions made only with a view of balancing the accounts. Above all, it is necessary that in every Province Forest operations should be conducted on a fixed plan, carefully considered beforehand, which should not on any account be deviated from when once it has been accepted as a working plan of the forests.

7. The operations undertaken in the Punjab and North-Western Provinces to supply timber and fuel to the State Railways will affect to a large extent both the income and charges of the Forest Department for some years to come in those Provinces. Their effects will not be visible at first, nor can the measure of benefits resulting from them be calculated with certainty till the actual measure of success of the operations themselves is manifested. Care, however, must be taken that, while the regular supply of timber for the State Railways is not interfered with, the work is so spread over the forests that no portion of them is unduly over-taxed in its productive powers, and that by too sudden an extension of timber operations in Districts which being thinly inhabited themselves are far removed from great centres of labor, the cost of operations is not unduly increased

8. Liberal sums have been allowed in almost all Provinces for the improvement of the forests, and for opening them out by the construction of roads. This outlay is necessary for the full development of their resources; but the amount of good that will be effected will much depend on the amount of care bestowed on the proper regulation of the expenditure of the sums which have been allowed; and to this end, the attention of all Forest Officers is directed to the necessity of a close supervision of the details of their work, so that unnecessary and wasteful expenditure may nowhere be allowed to go on, for His Excellency in Council expects that, where a liberal allowance has been made with a view to the more efficient management of the forests, an equivalent will be shown in the amount of improvement effected.

9 During the last eight years the revenue of the British forests in India has risen from 35 lakhs (in 1864-65) to 47 lakhs (in 1870-71), while the Budget Estimate for 1871-72 is 57 lakhs. Over the same period the charges have risen from 18 to 45 lakhs, so that the net revenue has not increased, but rather the contrary. This is not surprising, considering that liberal establishments have been now sanctioned for the Forest Department in almost all Provinces. Since then, this liberal policy has been decided on, it is the duty of all concerned in the administration of the forests to see that the increased expenditure is being met by a commensurate improvement in the value of the State domain

Abstract of Charges under B. Establishment in the Forest Department since 1864-65.

Governments and Administrations	Actuals.							Estimates.	
	1864-65.	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.	Percentage on Receipts.	1870-71.	1871-72.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
Government of India	43,615	10,163	30,680	32,234	35,387	34,348	...	39,739	41,492
" of Madras	95,300	1,17,054	1,02,920	1,26,223	1,37,779	1,39,870	28	1,62,000	1,72,500
" of Bombay	1,67,464	1,62,791	1,72,017	1,70,049	1,98,056	1,72,828	17	1,73,624	1,94,300
" of Sindh	42,888	49,196	38,956	44,913	41,655	42,983	18	42,200	54,300
" of Bengal	6,604	16,292	14,881	24,223	30,676	34,870	31	64,532	83,100
" of North-Western Provinces	65,740	84,538	83,711	85,139	1,01,475	1,27,441	17	1,48,600	1,60,000
" of Punjab	84,665	77,968	78,680	97,955	1,15,828	1,58,279	40	1,90,000	2,10,800
" of Oudh	27,154	19,883	21,571	23,065	29,615	42,090	39	44,000	45,000
" of Burmah	86,081	90,327	80,544	1,03,339	99,191	1,10,058	11	1,25,418	1,37,000
" of Central Provinces	61,946	74,994	81,041	99,031	1,07,730	1,08,445	26	1,26,000	1,19,000
" of Coorg	4,201	8,654	7,127	8,610	9,301	10,231	9	11,000	11,500
Total ...	6,85,658	7,11,880	7,12,128	8,14,781	9,06,693	9,81,443	21	11,27,113	12,28,992
Mysore	53,018	54,768	53,823	57,725	60,677	59,998	20	66,162	71,600
Hyderabad	478	8,991	13,718	16,157	27,553	58,692	40	69,309	40,894
Grand Total ...	7,39,154	7,75,639	7,79,669	8,88,663	9,94,923	11,00,133	22	12,62,584	13,41,486

Classification of the Establishment charges of the Forest Department during 1869-70.

GOVERNMENTS AND ADMINISTRATIONS.	SALARIES.	TRAVELLING ALLOWANCES.	CONTINGENCIES.	TOTAL.
	Rs.	Rs.	Rs.	Rs.
Government of India	26,580	5,872	1,896	34,348
„ of Madras	1,19,876	13,283	6,711	1,39,870
„ of Bombay	1,20,965	27,372	24,491	1,72,828
„ of Sindh	37,366	5,611	6	42,983
„ of Bengal	27,401	4,669	2,800	34,870
„ of N. W. Provinces..	97,995	20,318	9,128	1,27,441
„ of Punjab .. .	1,17,173	28,614	12,492	1,58,279
„ of Oudh	33,434	5,943	2,713	42,090
„ of Burmah	91,583	10,754	7,721	1,10,058
„ of Central Provinces	88,294	10,730	9,421	1,08,445
„ of Coorg	7,007	2,096	1,128	10,231
TOTAL ..	7,67,674	1,35,262	78,507	9,81,443
Mysore	49,762	6,265	3,971	59,998
Hyderabad	47,858	6,472	4,362	58,692
GRAND TOTAL ...	8,65,294	1,47,999	86,840	11,00,133

ORDER.—Ordered, that a copy of this Resolution, and of the orders on the several Budget Estimates, be forwarded to the Local Governments and Administrations noted in the margin, for information and guidance, and to Her Majesty's Secretary of State for India, the Financial Department, and the Comptroller General of Accounts, for information.

Madras.
Bombay.
Bengal.
N. W. Provinces.
Punjab.
Oudh.
Burmah.
Central Provinces
Mysore.
Coorg.
Hyderabad.

Ordered also, that this Resolution be published in the Supplement to the *Gazette of India*.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT GOVT. PRINTING, 8, *Hastings Street, Calcutta.*

EXTRA SUPPLEMENT

TO

The Gazette of India.

CALCUTTA, TUESDAY, MARCH 28, 1871.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 Vic., Cap. 67.

CALCUTTA:
OFFICE OF SUPERINTENDENT OF GOVERNMENT PRINTING.
1871.

GOVERNMENT OF INDIA.

ABSTRACT OF THE PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA, ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS UNDER THE PROVISIONS OF THE ACT OF PARLIAMENT 24 & 25 VIC., CAP. 67.

The Council met at Government House on Friday, the 17th March 1871.

PRESENT:

His Excellency the Viceroy and Governor General of India, K. P., G. M. S. I., *presiding*.
His Honour the Lieutenant Governor of Bengal.
His Excellency the Commander-in-Chief, G. C. B., G. C. S. I.
The Hon'ble John Strachey.
The Hon'ble Sir Richard Temple, K. C. S. I.
The Hon'ble J. Fitzjames Stephen, Q. C.
The Hon'ble B. H. Ellis.
Major-General the Hon'ble H. W. Norman, C. B.
Colonel the Hon'ble R. Strachey, C. S. I.
The Hon'ble F. S. Chapman.
The Hon'ble J. R. Bullen Smith.
The Hon'ble F. R. Cockerell.
The Hon'ble J. F. D. Inglis.
The Hon'ble D. Cowie.
The Hon'ble W. Robinson, C. S. I.

BROACH TALUQDÁRS' RELIEF BILL.

The Hon'ble MR. CHAPMAN, in asking for leave to postpone the presentation of the report of the Select Committee on the Bill to relieve from incumbrances the estates of Taluqdárs in Broach, said he had only that morning received a communication from the Bombay Government which he wished to place before the Select Committee before they made their final report.

Leave was granted.

STEAMER SURVEY (RANGOON) BILL.

The Hon'ble MR. CHAPMAN also introduced the Bill to provide for the survey of steam vessels in the Port of Rangoon, and moved that it be referred to a Select Committee with instructions to report in a week. He did not think it necessary to trouble the Council with any explanation in detail of the provisions of this Bill. The Bill was nothing more than the law at present in force under local legislation in Calcutta and Bombay, and would enable the Chief Commissioner of British Burma to have steam vessels surveyed in the same manner as was done at present in Calcutta and Bombay.

The Motion was put and agreed to.

INCOME TAX BILL.

The Hon'ble MR. STEPHEN asked His Excellency the President to suspend the Rule for the Conduct of Business which provided that a Bill must be in the hands of Hon'ble Members a fortnight before it could be introduced. He made this request in order that the Bill for imposing duties on

income might be introduced. The Bill had been published in the *Gazette* for nearly a week.

The President declared the Rule suspended.

The Hon'ble SIR RICHARD TEMPLE introduced the Bill for imposing duties on income, and moved that it be referred to a Select Committee with instructions to report in a week. He said that although the Bill might have been a very few days in the hands of Hon'ble Members, still the most ample publication had been given to the Bill for some days past, and he believed, therefore, that the object and intention of the Rules of the Council had been given full effect to. On the 9th of this month he obtained leave to introduce this Bill, for the reasons which he then submitted at considerable length to the Council. When the Council gave leave to introduce this Bill, he presumed that they were, or at least a majority of them, satisfied that some such measure as he then recommended on behalf of the Government of India was necessary. On that assumption, he would not at the present moment at all attempt to recapitulate any of the grounds which he then brought forward. He would restrict himself at present simply to introducing the Bill, and would endeavour by a few brief remarks to shew that the Bill did really and truly carry out, as explained in his last exposition, what he presumed had the general approval of the Hon'ble Members present. He had said that the most important provisions of the Bill were those which related to the rate of assessment and the classes of incomes to be assessed. The present Income Tax Act (XVI of 1870) imposed a duty of $3\frac{1}{8}$ per cent., or six pies in the rupee, on all incomes of Rs. 500 and upwards. The new Bill imposed a rate of only $1\frac{1}{24}$ per cent., or two pies in the rupee, and it would affect only incomes exceeding Rs. 750 per annum. He need not enlarge on either of those important provisions, as they were fully explained in his exposition.

Besides these, there were certain changes introduced in this Bill as compared with the existing law. There were eleven points in which these changes were proposed, to each of which he would, with His Excellency's permission, briefly refer.

If the Council would refer to the 13th section of the Bill, they would find that the Collector was empowered, on the present occasion, to require officers of companies and corporations to attend and produce accounts. The reason for this amendment had arisen in this way. The Council would recollect that companies and corporations were assessed on their published returns. In the case of individuals, where the Collector had doubts, he surcharged, notwithstanding that such charge might not be strictly in accordance with the returns before him; but in the case of companies and corporations, the Collector had nothing but the return to go upon; there was no provision for surcharging them.

That being the case, it became of great importance that the return should be strictly and correctly rendered according to the requirements of the law, and if the Collector had any doubt of the accuracy of the return, he might be able, by the examination of details and by the attendance of the Secretary or other responsible officer of the company who rendered the account, to satisfy himself of the correctness of the return. There were instances known of returns which were found not correct, notwithstanding the perfect *bonâ fides* of the person rendering them. Mistakes might be made from misapprehension, and instances had occurred of companies and corporations voluntarily amending mistakes which had occurred; and under these circumstances it was deemed of great importance that the Collector should have the power of examining the returning officer touching any points on which he might have doubts. This condition would be generally admitted to be reasonable.

The next point was this. If the Council would refer to the 15th and 16th sections of the Bill, they would find that the duty on Government securities must be deducted at the place where the interest was paid. The Council would

see that the real object of this provision was to provide for the complete taxation of incomes derived from Government securities. It would be in the recollection of the Council that Mr. Wilson's Income Tax Act of 1860 did provide, in the same manner as now provided, for the taxing of this class of incomes at its source, that is to say, at the places where interest was paid. When that Act expired, and Mr. Massey's License Tax and Certificate Tax Bills were passed, those taxes being merely taxes on trades and professions, it was not found necessary, and indeed it was not deemed proper, to make any strict provision for taxing incomes derived from the Funds. In 1869, when these two License Acts were followed by an Income Tax Act, the new Income Tax Act being intended to be a very light one, and using only the somewhat rough procedure of the License Tax, no specific provision was made with regard to incomes derived from the Funds. The same course was followed in the Income Tax Act of the present year, 1870-71. During this year we found, on full consideration, that this important class of incomes could not be properly taxed, unless some such provision as that which we now proposed was introduced. No doubt, returns being called for of all classes of income, it might be presumed that the persons from whom these returns were demanded would include incomes derived from the Funds, and in many cases the returns did include such income. Still, it was a known fact that, from some misapprehension or other cause, in many instances, incomes derived from the Funds were not included in the returns, and were therefore not brought under assessment. That was one reason for the introduction of the provision to which he was alluding. Another and more important reason was this, that without this provision it was impossible to tax incomes derived from what was known as enfaced paper. It was a common practice for parties in this country to send Home their Government promissory notes duly enfaced for payment of interest in London. Mr. Wilson's Income Tax Act specifically provided for the taxing of incomes derived from enfaced paper; consequently, when enfacement was made for the payment in London of interest on Government securities, there was a provision that such interest should be paid subject to the deduction of the income-tax. This condition ceased with the expiry of that Act, and all paper enfaced for the payment of interest in England was enfaced without this condition. In that way, several millions worth of Government securities were sent Home for the payment of interest there; for, of course, the practice of enfacing paper for the payment of interest in London continued during the period of the License and Certificate Tax Acts of 1867-68-69 and during the period of the two Income Tax Acts since passed. But early in the current year, when we saw that it would become absolutely necessary to tax incomes, we inserted, in all enfacements made in 1870-71, a condition that the interest should be liable to this deduction whenever the legislature might so direct. During the current year, some two or three millions worth of additional paper had been sent Home, and if the proposal now made were assented to by the Council, the whole of the interest on that amount of securities would be bound by this condition; moreover, it had so happened that, in the course of trade and from other causes, most of the enfaced paper, or at least a great deal of it, found its way back to the country, and afterwards again returned to England. Of course, if it came back to us and had to be re-enfaced, we should be able to insert this condition. The amount at present thus held was very considerable. It was about seventeen millions sterling, and without the provision which it was proposed to insert in the Bill, incomes from that large amount of property would escape taxation. Considering that the object of the Bill was to tax all classes and all kinds of income alike in the most even and just manner, he was sure that the Council would approve of the justice of this provision.

The third point to which he would refer was this. The Council would see that, by the 22nd section of the Bill, the owners of lands or houses occupying the same would be chargeable, in respect of the annual value thereof, at the "rack-rent" at which such lands or houses were worth to be let for the year;

and a definition of "rack-rent" was inserted in the Bill. The meaning of the provision was this, that if the proprietor of a house lived in his own house, the rack-rent of the house, that was to say the equitable market-rate at which the house might be expected to let, was to be considered just as much a part of his income as if he had let the house. That, he apprehended, was a perfectly just provision, and was one which was inserted in the first Income Tax Act. It was not specifically inserted in the Acts subsequently passed, but a condition to the very effect was inserted in the rules for the guidance of Collectors, which were passed by the Executive Government in accordance with the power given to the Government by those Acts. However, legal doubts had arisen as to whether it was competent to the Executive Government to insert such a condition in the rules, when no provision to that effect was contained in the Act under which those rules were made.

The fourth point was this. By section 23, the Council would find that the Collector would be bound to serve a notice, in the case of every person chargeable under the Act whose annual income or profits was, in the Collector's opinion, four thousand rupees or upwards. The question of calling for returns, as the Council knew, had always been a vexed one. The object of the Government in making this provision was that as few returns as possible should be required; indeed, that they should not be required at all, from all the smaller classes of tax-payers. But it was found that the assessment could not be made on the larger incomes unless on the basis of a return. The question then was, to what limit should the requiring of returns be restricted? The limit under the existing Act was two thousand rupees; that was, however, considered too low, and might lead to more inquisition than was desirable. Considering that this was a provision solely to save trouble to the tax-payers, he was sanguine that the Council would approve of it.

The fifth point was this. Every person served with a notice would be required to return his income for the three years before the date of the notice, and state the period during which such income had accrued. To this point he might add the sixth, which was, that the assessment would be made, according to section 27, on the average of the income of the three years preceding, and such average would be computed upon the period during which the income had actually accrued. The meaning of that was, that every tax-payer of the higher classes should give in a return for three years, and the assessment would be made on the average of the three years preceding. This, perhaps, was of some importance in respect to assessment. The Council would recollect that, in the first Income Tax Act, the law was, that every person liable to the payment of the tax was to render a return for the year preceding, and on that return the assessment was to be made; if the correctness of the return was doubted by the Collector, he might surcharge. It was felt to be rather an invidious task to surcharge at all. But if you did surcharge, you must surcharge on one year's return. That raised a certain amount of controversy between the Collector and the tax-payer; and in the existing law, we provided that the Collector was not bound to assess on the return of the preceding year, but he was to make an assessment on the datum of that return for the next year. The tax-payer was to make a return for the year preceding, and to state, as a matter of anticipation, whether he expected a large or a small income for the year to come. The Collector also was to make an estimate in anticipation, and it was presumed that the mean between these two would be about the income realized. He found that this provision, though milder than that contained in the first Act, also led to a good deal of regrettable controversy between the tax-gatherer and tax-payer. After full consideration, the course we proposed to adopt was this, that the return should embrace a period of three years, and that the assessment must be made, without any question of estimate or anticipation, on the returns so made. If the Collector had a doubt, he could surcharge on those returns; but still the assessment was to be made on the basis of those returns. If these returns were made with anything like correctness, then it

must be presumed that the average of the three years would represent the ordinary income of the succeeding year.

The seventh point was this. In section 36, the Council would find that legal practitioners would be excluded from appearing in support of any petition or appeal under this Act. It would be found that there was a similar provision in the Income Tax Act passed in 1860. It was found practically necessary for the good of our Native fellow-subjects that some such provision should be made. This was proposed without any derogation from the respect due to the legal profession. Generally, no doubt, in the presidency towns, the legal profession held a very high status in the public estimation, and no doubt the advice of such practitioners would be very valuable to tax-payers; but the fact was that, in the interior of the country, the Native branch of the profession notoriously did not hold the same status. There were many persons practising that profession who thought, not so much of their own reputation, as of getting their unfortunate clients into a position whereby their own remuneration might be increased; and it was found that, in many places, these gentlemen waited outside the Collector's doors, and without informing themselves of the facts of the case, advised the tax-payer to make an appeal. Of course, the appeal failed, and the tax-payer, who was sorry to have to pay the tax, was still more so to have to pay also for professional advice. The provisions of the law being extremely simple, it was thought better to interdict the employment of the legal profession. He was confident that a good deal of trouble would be saved, not only to Europeans, but to our Native fellow-subjects, and that no injustice would ensue from this prohibition.

The eighth point was this. Section 37 provided that payment of the tax would be permissible in two, instead of four, instalments. The quarterly payment condition was inserted in the existing law for this reason, that the rate of the tax was somewhat high, and it was supposed that the tax-payers would find relief in paying the tax by quarterly instalments. But now that we proposed to reduce the rate of taxation so much, we believed that quarterly instalments would be no longer necessary; and it was thought that it would quite suffice for the convenience of the tax-payer that he should now pay half-yearly.

Point nine was this. The Council would find that, by section 39, all sums due under the Act would be recoverable as if they were arrears of land-revenue. The meaning of that provision was this. The existing law provided that, if the tax-payer defaulted, the agency of the Police and Magistrates—in fact, the Criminal Procedure to some extent—should be employed. That did appear a rather severe and summary proceeding; and, perhaps, that derogatory mode of enforcing the payment of the tax, which was nothing more than a civil obligation, was not very considerate to the tax-payers. It was not thought desirable that such apparent severity should be employed. It was considered that the provisions for the recovery of the land-revenue, which were most appropriate and best understood throughout the country, both in the presidency towns and in the interior, were quite sufficient for the purpose and more considerate.

Point ten was in allusion to section 40 of the Bill, from which the Council would perceive that powers were given to amend the assessment when a person assessed proved that his income had diminished, or that he had given up his business, or when it is proved that he had died or become insolvent. There was no reason why an assessment once made should not be reduced during the currency of the year. Of course, as a general rule, it was of great importance that an assessment, once finally made, should not be subject to revision. If it were not so, it would give rise to doubts and possible misapprehensions. Nevertheless, cases did arise, which would readily suggest themselves to the Council, in which the tax-payer, having been assessed at the beginning of the year, either changed his employment or profession, or went home, or made some other modification in his arrangements, which made him not fairly chargeable with the tax at which he was assessed.

A merchant in great business at the beginning of the year, after being assessed, might find it necessary to retire in the course of that year; and it was considered unfair that he should pay a high income-tax for the second half of the year when he had given up business. A case had occurred lately, in which a barrister of great talents, had at the commencement of the year, accepted a seat on the bench. Although that change added to his dignity in office, it would have the effect of very much reducing his income; and it was considered fair that, during his continuance on the Bench, he should not pay so high as when he was in practice at the Bar. And many other cases might occur, which would show the Council how just it was that there should be some provision to meet such cases.

The eleventh and last point was, that the Board of Revenue of Calcutta had furnished us with various valuable criticisms on the details of the Bill; all of which he proposed should be submitted to the Select Committee for their consideration. One important point which the Board raised was about the mode of taxing that peculiar institution called the "joint undivided Hindú family." Those acquainted with the presidency towns would know that such cases had given rise to many intricate questions, which we had not overlooked; but on a full consideration and the equity of the case, we had not proposed any change. If the Board could show any special causes for reconsidering this point, we should be happy to reconsider it in Committee.

There was one more point he had omitted to mention, and it was this, that all orders made under the Act would be final, and that the proceedings of the Collector or Commissioner would not be removeable to, or subject to the revision of, any Court. This was a provision he need not enlarge upon very much. There were ample tribunals of different grades provided in the Revenue Department in matters of appeal, and it did not seem necessary there should be any further questions raised before the judicial tribunals.

These were all the remarks he proposed to make; and he would not trouble His Excellency and the Council with any further observations, but proceed to introduce the Bill.

The Hon'ble MR. ROBINSON was emboldened by His Excellency's known willingness that the financial policy of the Government of India should undergo frank discussion at this time, to express an opinion on the Bill now submitted to this Council, although that opinion was adverse to its policy.

At the same time, he felt that it might appear presumptuous for a country-cousin like himself to venture to offer remarks on the aggregates of the many budgets of receipts and disbursements for the entire empire, which were of course shown without the details upon which they were based.

But he dared not deny that the impression produced upon his mind by a study of what had been so ably submitted to this Council was that, on the one side, the estimate of revenues for the coming year was pitched unduly low, at a time when the prosperous condition of the country, and the efficiency of the administration, might safely justify a bolder and richer estimate of income; while, on the other side, an increase of charges seemed to indicate undue relaxation of that wholesome economy which had done such credit to the present administration of the finances of India. On the whole, he fully thought that the ostensible budget deficit of £500,000 might safely be treated as in a great measure unreal, and that it would disappear under a fairer estimate of income and persistent economy in expenditure. And he need scarcely add that, with its disappearance, an imaginary plea for continuing the income-tax, by which it was proposed to meet it, was silenced.

MR. ROBINSON observed that the estimate of Land Revenue for 1871-72 was taken at £300,000 below the actuals of 1869-70. This might be the aggregate of the local budgets for the year; but, conscious as he was of the exceeding caution with which those estimates were framed by local officers,

and observant as he had been of the steady and certain advance of this important source of revenue, by extended cultivation and enhanced settlements, he felt that we might confidently invite the Government of India to accept a higher estimate of Land Revenue for the budget under review. Undue caution, probably, characterised the local budget-estimates of all parts of the empire, and caused needless moderation in the general estimate of income; indeed, the regular estimate for the current year exceeded the budget-estimate by £100,000.

Be this as it might, he felt certain that the steady development of this source of revenue, and the progressive enhancements of the old demands, now in course under new settlements, fully justified confidence that the Land Revenue of 1871-72 would not fall short of the actuals of 1869-70; and that £200,000, if not £300,000, might safely be added to the Income side of the present budget on this account.

Under the head of Excise on Spirits, the actuals of 1869-70 were £2,255,000. The revenue from this source in the current year would not fall short of £2,358,000, being an advance of more than £100,000. There was certainly no obvious ground for anticipating, as was done in the budget-estimate before us, an actual falling off in this important and steadily advancing head of revenue throughout the empire.

The same remark applied to the Customs. The actuals of 1869-70 showed an income of £2,430,000 from this source. The revenues of *this* year of great commercial depression, which was just closing, would amount to £2,558,000, being an advance of nearly £130,000. He thought that, with every probability of a reaction in favour of trade, consequent on a restored peace, it was wrong to assume an absolutely stationary condition of the Customs Revenues, and that the estimates might well and safely provide a liberal increase under this head. A like advance in the year before us would add £130,000 to its income.

He thought that Salt would not fail for a better out-turn than was estimated. And he hoped that the Stamp-law and Court Fees' Act would operate more remuneratively than was anticipated in this budget.

Receipts from Public Works Ordinary were set down in the budget before us at £60,000 below the actuals of 1869-70; and the Irrigation revenues at £40,000 to the bad, when compared with the same standard.

On the whole, he thought that the estimate of Income was too low, and he considered that a moderate, but perfectly justifiable, addition thereto would at once remove any illusory deficit; and with it should efface the blot which the suggested retention of the income-tax in any form put on the financial proposals for the year.

Again, the Expenditure side of the Imperial Accounts shewed, he thought, just cause for regret. We had a long array of items of increased charge (as compared with the regular estimate of the current year of jealous economy), in respect to a variety of services, amounting on the whole to £413,000. So far as these additional charges had been explained to us, they were sought to be justified as being anticipatory of an increased revenue under the various heads. For this response he had, as stated before, searched, in some respects, in vain on the Income side.

		£
4.	Land Revenue	120,500
5.	Forest ..	65,100
6.	Excise ...	21,400
8.	Customs ..	8,400
9.	Salt ..	46,200
10.	Opium ..	37,900
11.	Stamps and Stationery	11,600
15.	Administration ...	74,200
16.	Minor Departments ..	16,700
19.	Ecclesiastical ...	11,200
		£ 413,200

Some of these increased charges, he doubted not, would be found susceptible of moderate diminution in any case; and others should clearly be required to stand over, until equilibrium was restored by other means than by continuing the income-tax, even in a modified form.

Further adjustments might clearly be made by slightly reducing the grant for Public Works Ordinary; and projects which had already stood over long

might well await an equilibrium derived from ordinary sources of revenue, unless the Government of India were willing to adopt, as they safely might, a better budget of income.

On the whole, a deep conviction had been created in his mind by the examination of the budget, that if the Hon'ble Finance Member were earnestly desirous to relieve the people from this, to them very offensive and inquisitorial, tax, he might on this occasion enable the Government of India to do so with perfect safety, and without in any way endangering the financial equilibrium, or unreasonably impairing the efficiency of the State services. And we might, MR. ROBINSON thought, confidently invite the Government of India boldly and generously to undertake the financial administration of this year on the abundant and prosperous income which the country would assuredly render, without resorting to a tax, which the embittered feelings of the people and the, to them, costly administrative changes which had been inaugurated during the year, had made it both necessary and possible to abandon.

MR. ROBINSON would not trouble this Council with general observations on the subject of an income-tax *per se* as a means of raising imperial revenue. It was unsuited in the main to the conditions of India. It was, in the form presented to us, a purely English source of taxation, and it certainly suited a country where there was no land-tax, as in India; a country which was increasingly becoming an *entrepôt* of commerce and manufacture, where the bulk of the population was ceasing to be agricultural, and where capital was mostly employed in other industries For in England—

"in the course of one generation, the proportion of the population employed in agriculture had diminished from one-third to one-tenth. In 1831, it was twenty-eight per cent; in 1861, ten per cent—"

and the census of 1871 would probably disclose a still more surprising condition of industry and capital. In England, then, this tax was generally equitable and clearly in its place. And he would willingly see it continued in those towns of this country where anything like similar conditions prevailed.

But we had no instance of the successful application of an income-tax of this kind to a poor agricultural country like India, where every condition of taxation and of society, property and capital, was absolutely reversed. He was perfectly satisfied that this form of taxation was eminently unsuited to, and absolutely unfair in this land of small peasant farmers and moderate proprietors; where agriculture was almost the only important industry and employed eighty per cent. of an indigent population; and where, probably, nearly one-half of the average profits of *all* agricultural toil, industry and capital was already swept away by crushing taxation, to pay Military charges and the interest on old War Loans, and for the costly administration of the most expensive nation in the world. An income-tax was, he thought, utterly out of place, and inequitable, amongst an agricultural population already placed relatively at great disadvantage as respects taxation. And the inequitableness of this additional tax on their profits was, at this moment, enhanced by the fact that it operated in further diminution of agricultural profits, at a time when these were already in course of serious additional narrowing under the revised settlements which were being carried out throughout the length and breadth of the land, and were likely to diminish seriously the value of all landed property as an investment and a means of livelihood.

The Government of India had before them papers from Madras which shewed how utterly impossible it was to assess equitably landed incomes in this country—and in almost every income-tax assessment the land question was involved—without disturbing, far and wide, existing conditions, exciting deep agrarian discontent, and causing much confusion, oppression and corruption. The "rack-rent" of landed property could not be ascertained without inquisitorial measures, and a departure from the existing system of land administration, which would cause serious dissatisfaction. In short, he considered that the levy of an income-tax on *agricultural* interests, as they now presented them-

selves in India, was impolitic and inequitable, and now, he believed, happily needless.

With respect to the monied interests of this country, a plea for levying an income-tax, were it necessary, was certainly more valid. He would willingly see the income-tax continued in the presidency towns and in some large cities in the Gangetic valley, and at the *entrepôts* of the cotton trade in Bombay. But as respects the vast number of Native saocárs and money-lenders who came under its operation in agricultural parts of the country, he thought that the money which was in their hands was practically agricultural capital in another form. The Native bankers it was, who, in a great measure, enabled agriculture to go on at all, and to be extended. They supplied the needy cultivators with the capital which they required and provided them with what their landlords failed to give them. They brought the crops into advantageous markets; and, lastly, they furnished in a great measure the means for the punctual realisation by Government of the periodical instalments of the land-revenue. Much, and very often most thoughtlessly, as this class of men was abused, none more deserved consideration and liberality at the hands of the State. And they might well be excused special taxation, save for provincial purposes, more especially as it was now unnecessary.

As before said, there were classes of capitalists, manufacturers, merchants, bankers and dealers in the presidency towns and in a few up-country cities, as well as some well-paid officials and salaried servants, whom he would like to see reached by an income-tax, even at a heavier rate than that proposed. But he was aware that the line could not be drawn; and rather than involve the far vaster, and now heavily taxed, agricultural interests in this vexatious and needless supplemental measure of taxation, or tax agricultural capital, he would concede immunity to these very limited classes, and leave them also to the mercies of the provincial tax gatherer, whose exertions would, in South India at least, relieve the State Fisc of all further burdens for Police, Jails, Education, and other important branches of costly administration.

He need scarcely add that the *modus operandi* of this measure of taxation furnished another most serious objection to its needless continuance. In England, there was some morality amongst income-tax assessors and assessees, feeble as this instinct was, even there, amongst the latter. In this country, he was sorry to say that, almost universally, only the worst instincts were roused and exercised on both sides under the operation of this measure. Any one practically acquainted with the working of the income-tax knew that the whole thing, from one end of the country to the other, was an unseemly and demoralising wrangle between the lower orders of Government officials and the people of *all* classes—for, from interested motives, the challenge was carried far below the classes intended to be taxed, and exemption-fees were levied by threats far and wide—a wrangle in which the superior orders of Government officials rarely found that they could act as umpires equitably or to their own satisfaction. Bewildering inability to reach the truth, unfair challenge and surcharge, and too often oppression, partiality and corruption, on the one side, were met by disingenuousness and cringing, and too often by lying and bribery, on the other. He was perfectly satisfied it was not worth the while of an honorable Government, which was deeply interested in the moral well-being of this people, and in the integrity of their public services, to endeavour to recoup a more or less illusory adverse balance of £500,000, in a generous revenue of fifty millions, at that price, in the demoralisation of their subordinate public servants and ill-will amongst the people, which was now most unquestionably being paid, in levying the income-tax as was now done and must continue under the policy of this Bill. The Hon'ble Sir Richard Temple promised a revival of virtue from his moderation, and from slightly narrowing the apparent field for oppression and corruption, by the higher standard of incomes which he proposed to tax. MR. ROBINSON could only assure him that such virtuous dreams could not be realised in this country, when his

fiscal measures gave such scope for ill-doing, alike amongst assessors and assessees.

On this score, if on no other, MR. ROBINSON would most earnestly deprecate a needless continuance of this tax. Its main practical evils lay, not in the rate charged, but in the absence, on all sides, of qualities for which we must search in vain for the present in this country. To keep up the tax at a smaller rate was merely to maintain all its evils for the sake of a greatly diminished return. To continue the impost that the hands of the establishments might not lose their cunning, was to prolong all this wrong and evil under a bitter and hopeless menace as respects the future.

But it was chiefly on account of the great development which provincial taxation had attained of late years, and of the increased local burdens which had recently been enjoined on the Local Governments by the late measures of the Government of India, that MR. ROBINSON would ask the Government of India to give brilliancy to the wise administrative policy now inaugurated, and to lighten the fiscal sorrows of the people by a *generous* renunciation of this futile and vexatious impost.

He must not be misunderstood as disapproving, either of liberal provincial taxation, or of the administrative changes, which, he trusted, were merely the beginnings of more complete adjustments under stringent central control. The reverse was the fact. But he thought that this feature of change to which he alluded scarcely attracted the attention which it deserved as a whole. The number of Bills about to be brought before this Council for increasing the taxation of populations in respect of whom they legislated, should, however, suffice to awaken some interest, if not apprehension, in our minds as to what was before the country, and, he hoped, excite our sympathies.

MR. ROBINSON need scarcely say that the Resolution of December last was not a *financial adjustment* as between the State and the taxpayers under the various administrations of the country; for we could scarcely view, as such, a Resolution by which certain services were transferred to local management, with grants which were—for instance, in the Presidency of Madras, £55,000 less than these services were costing during the current year—a cost in itself inadequate for the purposes. It was *no* financial adjustment which assigned about a hundred thousand pounds for the future education of 28 millions, who contributed a steadily increasing revenue of eight millions sterling to the imperial Fisc. The Resolution did confer very anxious liberties on local administrations, but it encouraged additional taxation for the people, which, unless it were jealously controlled, they would find it hard enough to bear with equanimity.

MR. ROBINSON hoped that other members would lay before this Council the conditions of the provinces with which they were respectively acquainted, as regards their provincial taxation, more especially of agricultural parts. He ventured, even at the hazard of occupying more of the Council's time, to state in some detail that of the Madras Presidency. He must again add that he did so in no spirit of cavil or wish to exaggerate.

The existing provincial taxation of Madras might, for practical purposes, described as in the main comprised under three local Acts and their recent modifications—omitting for the present the presidency town, where between £66,000 and £70,000 were raised for municipal purposes.

The new Bills had not reached Calcutta in their final shape, and he spoke therefore under correction.

These enactments were—

I.—The Village Service Cess Act of 1864;
II.—The Rural Municipal Townships Act of 1865; and
III.—The Road Cess Act, 1866.

There might be other minor taxing enactments; but he refrained from troubling the Council by describing them and their effects.

The village service cess consisted of a rate of one anna per rupee of the land-revenue demand, or an additional taxation of six and a quarter per cent. on all the ryotwári cultivation of the country. The measure was about to be extended to zamíndárí tracts, and would then involve a demand of, more or less, £400,000 a year for the entire Presidency. There were, however, some sets-off by resumed tax-free land, &c., which he ventured to hope might operate to reduce the entire prospective burden to £300,000 a year or thereabout. In theory, this tax was imposed in lieu of the grain-fees, &c., which were, in parts, leviable in early times by the village servants, for services rendered to the State and the community. But as these small and nearly obsolete grain contributions, if they ever were fully realised, fell very far short of the demand as above stated, the tax was, for all practical purposes, in a great measure, a new burden on the agricultural community throughout the Presidency. The services performed by the village establishments, who were now to be paid by the rate-payers, were in the main State services, connected with the realisation of the revenue and administration of justice.

The new Act was being gradually extended to each district, as the revised revenue settlements were introduced and local arrangements for the charge were completed. The tax had already been introduced into several districts at a cost, last year, of £40,000 to £50,000 (if his recollection served him right). During the year to which the budget before the Council referred, it would be extended to several others, with an enhancement of taxation which might possibly reach £70,000 to £80,000. As all districts became involved in the measure, the full charge would fall little short of £300,000, and shortly this sum would be reached. The Income Tax Bill would subject much of this landed property to additional rates.

The next measure in point of time was the Rural Townships' Improvements Act of 1865. It had been extended to forty-four provincial townships, and he found that the nett collection (less Government contribution) in 1868-69 was upwards of £80,000. During the past and current years, this sum had doubtless been considerably exceeded, and possibly the whole taxation was now nearer £90,000 to £100,000.

The Council were aware that, during the last few weeks, this enactment had been revised, with a view, he understood, to increased taxation during the year on which we were about to enter. Under these provisions, and with more stringent management, he believed £120,000 to £130,000 would rapidly be reached, and would introduce a large margin of increased taxation, although the Madras Government had relieved the Municipalities of their contribution to the cost of the Police of their respective towns. Other small rural townships would shortly be involved in these measures of municipal management and taxation; and would eventually swell the provincial towns rates to something like £150,000 to £160,000, with an upward tendency. It need scarcely be observed that the Income Tax Bill subjected towns' house property and other industries to a further demand.

The last measure of provincial taxation with which he would trouble the Council was the Road Cess Act of 1866. This enactment had been in operation throughout the Presidency five years; and the income raised under it, by a rate on all land of six pie per each rupee of land-revenue demand, now amounted annually to upwards of £200,000.

The Council were aware that, within the last few weeks, important alterations and enhancements of rural burdens had been introduced on the basis of this enactment, under the name of the Local Funds Bill. These included an increased rate of one anna (instead of six pie) per rupee of the land-revenue demand; and a universal system of tolls; taxes on trades and callings, and

a house-tax had also been established. The amount which would be raised by the double tax on land, during the year before us, would be fully £400,000.

The introduction of an universal system of tolls, doubtful as its expediency would appear to some, had been found indispensable to meet the maintenance or working expenses of rate-made roads. But it was not easy to estimate accurately what might be the further burthen thus laid on the rural population who used their rate-made roads, and on trade in general. He observed, however, that the tolls levied at the entrance of forty-four up-country municipal towns amounted to upwards of £30,000, and that, in one district alone, bridge tolls, &c., realised about £4,000. He thought, therefore, that a moderate estimate for the year before us would be £40,000 to £50,000, from tolls on rural roads and ferries, with a steady upward tendency.

The tax on trades and callings would certainly eventually yield from £35,000 to £40,000.

The tax on houses, which was, he understood, to be extended as education was provided, would prove, he thought, very productive. Twenty-eight millions of inhabitants resided in 5,800,000 houses, and the schedule appended to the Act provided, he believed, a house-tax varying from five rupees to four annas a house. It therefore provided a minimum rate which might safely be applied to the hut of the ordinary cultivator, and probably exemptions from taxation would be few. But, anxious to avoid all appearance of exaggerating the burdens imposed by the recent legislation, he would assume that only 4½ millions of the 5,800,000 houses would be taxed, at an average of eight annas each all round. The proceeds of the rate would amount to £225,000. He believed that, what the people would gradually be brought to bear under this source of taxation, would prove more than double this amount. The income-tax would of course reach a certain amount of the landed and residential property and professional industries already rated to those provincial purposes.

Thus, we had the fact that, at a moderate estimate, provincial taxation to the amount of about a million and a quarter sterling, more or less, had recently been legalized against the rural populations of one Presidency, and that possibly little less than £300,000 would be added to that provincial taxation during the year which was before us; sanctioned, as he believed, by the local legislatures mainly in the confidence that the income-tax would, *if it could possibly be dispensed with*, be abolished. He believed that this possibility was now before us and should be availed of.

		£
Village Service Cess ...		300,000
Rural Township Improvement		150,000
Local Funds.	£	
Lands-rate ...	400,000	
Tolls ...	50,000	
Trades and Callings	35,000	
House Tax ..	225,000	
		710,000
Total ...		£ 1,160,000
Add Madras Town Rates		60,000
		£ 1,220,000

Add to these causes of popular anxiety, that, under the Forest Rules, seignorage was paid for wood hitherto had gratis; that communal and grasing privileges were being narrowed; that fisheries, hitherto open to all, were being subjected to useful, but still irksome, leases; that other cesses for the maintenance of minor irrigation works, &c., were under serious contemplation; that the Salt Tax was largely added to last year; that new revenue surveys and settlements were steadily creeping over the land, and were now likely to add very seriously to the temporary and permanent burdens of an already heavily-taxed rural population; and he thought he had shown cause to hesitate anxiously about bootlessly keeping up the vexation and irritation which were caused, throughout the length and breadth of the land, by this comparatively unproductive, unsuitable, and unsuccessful source of imperial revenue.

Mr. Robinson believed that when, with reference to the effect of multiplied taxation, the experienced Advocate General of Madras recently used before the local legislature, without provoking contradiction, the words—"There exists

at this moment a sullen feeling of discontent amongst Natives from one end of the Empire to the other. Its signs and evidences are so clear that he who runs may read—" and gave utterance to other sentiments couched in still stronger language, and well worthy of the consideration of those who were responsible for the contentment of this country, he stated but the naked truth in respect to the rural populations of South India, and endorsed, from the result of his own experience and ripe observation, an opinion which was shared in by the majority of the district officers throughout the country, and, MR. ROBINSON ventured to add, by himself.

The rural populations were in a state of bewilderment, doubt and uncertainty. And he would venture most earnestly to urge the Government of India to take off their hand when, he believed, they might well and safely do so; and to minister to those people that comfort and assurance which the generous remission of this inquisitorial and vexatious impost would afford, at a time when these drastic measures of provincial taxation were being enforced by local administrations, in part under the special urgency of financial and administrative measures which emanated from the Government of India.

This was, he felt assured, expected at their hand by the people. For, although it might not be easy to point out any very recent pledge, in words, to abolish this tax, no ingenuous man would, he thought, deny that a non-eradicable belief and assurance pervaded all classes in this country, that the Government of India stood pledged to treat the income-tax as an impost to be resorted to only under great State necessity, and to be faithfully removed the moment that unavoidable need passed away. He himself thought that this sanguine popular trust was justified by the action of the Government of India from first to last. He believed, too, that the time had come for meeting frankly this expectation, and that the action of local legislatures and administrations was adding earnest cogency to the claim for a generous policy at the hands of the Government of India.

This graceful concession would be joyfully and gratefully welcomed by our Native fellow-subjects throughout the length and breadth of the land. But he thought that popular discouragement and disappointment would be deep and great indeed, if, instead of meeting this honestly entertained expectation when it might be done, they learned that this tax—which was so much and reasonably disliked by them—was sought to be made permanent, and was likely to be held in reserve to be inflicted with severer stringency whenever want of economy or other cause, furnished the plea of a small ostensible deficit for its enforcement, in addition to the steadily increasing provincial taxation to which they were subjected with the concurrence of the Government of India.

He was aware that, under what he considered a very peculiar bias, or from want of means of observation, it was alleged in some quarters that the hostility which was declared against this impost was unreal, or had been provoked by the interested clamour of the European community; while the people did not resent the tax, or at worst were apathetic about it. He sincerely believed that this opinion was incorrect, and, where entertained, was unjust to the intelligent European community. These had always supported the Government cordially when its need was real and obvious; and would do so still. But they had recently resented financial and political blundering, with a justice of which the financial statement before us was the most conclusive proof. But the vast body of observant and thoughtful men throughout the country had testified earnestly, that this impost had produced a state of feeling amongst the Native community such as had been evoked by no other measure of which we had had any experience.

The inference which the Hon'ble Sir Richard Temple had sought to draw from the alleged absence of official complaints was, he thought, unbecoming.

In fine, he would ask the Government of India to abandon this project of law, because he believed the ostensible deficit was more or less unreal; be-

cause, with persistent economy, all State services might be met from the other prosperous sources of revenue; because the income-tax was unsuited to most of the conditions of property in this country, and was inequitable as a general tax; because its enforcement was demoralising and oppressive; because it was utterly unpopular and offensive; and because the progress of provincial taxation was assuming very serious dimensions, and practically removed any plea or necessity for applying this measure.

The Hon'ble MR. COWIE said that, in listening to the Hon'ble Member's Financial Statement last week, it was matter of deep regret to him to find that, in the twelve months which had elapsed since we last discussed this vexed question of an income-tax, Sir Richard Temple had been quite unable to find any substitute for it. To avoid a deficit, or to ensure a surplus, the Finance Minister could apparently suggest nothing but the retention of a certain percentage—he might say a very vulgar fraction—of a tax which millions had pronounced, with curses not loud but deep, oppressive and odious, to which he added vague guesses at the result of an opium crop. On these two items, apparently, hung his financial measures for the year.

Now, MR. COWIE's earnest wish would have been to see the income-tax swept away altogether, but at this late point of the financial year, he could hardly hope for that concession. He maintained, however, that if it was still imposed, the Government were bound to remove the export-duty on rice, a duty which nothing but financial difficulties ever sanctioned. MR. COWIE imagined the Hon'ble Member would have an orthodox horror of coming before the public with an estimated small deficit not provided for, but what would that be, contrasted with a budget which actual results shewed to have been £744,000 under-estimated.

Believing it was hopeless to expect to see the income-tax finally buried this year, he confined himself to desiring the withdrawal of two of its most objectionable features.

He had given formal notice, last Monday, of two amendments; one to restrict the minimum for taxation to Rs. 83-5-4 per mensem, or Rs. 1,000 per annum, and the other to limit the operation of the Act to the 31st March 1872; and considering these to be questions more of principle than of detail, he wished them placed before the Council prior to the Bill being sent to a Select Committee. The learned Secretary to the Council informed him that this would be opposed to our Rules for the Conduct of Business; but MR. COWIE might remind the Council that, by the 40th and last rule, the President had the power of suspending any of the rules, and if that power were now exercised, we might have the opportunity of discussing and voting upon these two questions today.

With regard to his first suggested amendment, he would record his belief that instances of vexatious oppression endured by the poorer class of taxpayers were very much more numerous than the Hon'ble Member, in his exposition of Thursday last, seemed disposed to admit; and the raising of the limit of taxation appeared to MR. COWIE the short and simple method of lessening that oppression, leaving the tax to be borne by those who were best able to wage war with its iniquities.

His second amendment was induced by a conviction that a Bill unlimited in point of time was a tacit notice to the public that Government proposed to make the tax permanent, and in the case of an income-tax, he earnestly protested against that view in the name of the common sense of the people of India. It was essentially a tax for an emergency, and not for time of peace. One other feature of the Hon'ble Member's statement MR. COWIE would desire to notice, and with anything but approbation. He referred to the enormous cash balances, which had now reached the unprecedented sum of sixteen millions. Two years ago, in this Council

Chamber, MR. COWIE suggested that the use of railways and telegraphs ought materially to economize the use of the State cash-balances, a safe average for which was usually reckoned at ten millions. They had ever since gone on increasing. Surely, to hold sixteen millions utterly unproductive, when you were paying interest to fundholders on eighty or ninety millions, was very questionable financing. Was it no presumptive evidence that you had borrowed too largely, taxed too heavily, or spent too little, and would not both fundholder and taxpayer laugh to scorn the last assumption of the three? MR. COWIE would now respectfully ask His Excellency to make such suspension of the rules as might admit of his two amendments, notice of which was duly lodged with the Secretary four days ago, being open to discussion and division today, so that the Bill before them might go to the Select Committee shorn of two of its most objectionable features.

The Hon'ble MR. INGLIS would vote against the introduction of this Bill. He did so because his experience of the working of the income-tax during the year it had been in force in India convinced him that it was a tax altogether unsuited to the people of this country, and because he knew that its imposition was attended with very many serious evil consequences which ought not to be disregarded by any Government.

There was probably no member of this Council who had had better opportunities than he had had for forming an opinion on this tax. He had had to assess it as Collector, to hear appeals against it as Commissioner, and latterly to look after the assessment of the whole of the North-Western Provinces as a Member of the Board of Revenue, and he had no hesitation in saying, in the words used by the Local Taxation Committee assembled last year in the North-West, when speaking of the income-tax "that it was a tax odious to the people and odious to the officers who had to assess and collect it." He believed that this opinion was held by every officer who had had to take an active part in assessing the tax. The causes of this were not far to seek. The people detested the tax in consequence of the inquisition, oppression and extortion, which everywhere accompanied its enforcement; the officers of Government hated it because they saw all these evil practices going on around them, while they were powerless to put a stop to them.

The area of the districts was so large and the population so great, that it was impossible for any Collector to make the assessments himself. He was consequently compelled to employ a lot of underpaid Natives to prepare the lists of persons liable to assessment, and had to rely on information which he well knew to be untrustworthy, when estimating the amount to be charged on each person.

It frequently happened that a Collector had not been in charge of a district more than a few weeks, or even days, when he was called upon to assess it to the income-tax. He was consequently in total ignorance of the circumstances of the people he had to assess, and did not know where to turn to for information on which he could rely, to enable him to form an opinion on the returns sent in. He felt that he was working in the dark; that with the best intentions, and with the most earnest desire to do right, he was probably every day committing the most frightful injustice.

It was this groping about in the dark, this uncertainty, this impossibility of obtaining any reliable data on which to base the assessments, that made the tax so hateful to the officer who had to assess it, and to the people who had to pay it. It was just the same with the income-tax of 1860. The returns of that tax, published afterwards, shewed that no less than 93 per cent. of the assessments were surcharges, and a surcharge to the income-tax meant nothing more nor less than a guess made by an assessor on information which was worth nothing. The guess might be high, or it might be too low, but no one could tell which, but most assuredly it had no relation whatever to the real income of the person surcharged.

The Hon'ble Sir R. Temple, in his speech on the budget, said it was noteworthy that, on a circular being addressed to the several Local Governments in India, enquiring whether there were any known cases of oppression or over exaction, replies had been received from all of them (except the Government of Bengal) to the effect that no such cases were known; that the Government of Bengal did indeed transmit a resumé of some thirteen cases. The Hon'ble Gentleman remarked on this that the number was of course a matter for much regret, though relatively it was not large. Now, MR. INGLIS submitted that this statement hardly gave a correct impression of the purport of the replies sent in by the various Governments.

He believed that the Government of Bengal replied that numerous cases of oppression had come to light; and that thirteen cases were forwarded as samples for the information of the Government of India. The other Governments, he believed, replied that there was no doubt that extortion prevailed to a lamentable extent, but that no cases had been specially brought to notice, and it was not probable that they would be; for a man who had paid to get his name left out of the lists, or who had paid to get off a threatened surcharge, was not likely to come forward afterwards and state publicly what he had done.

Though the people suffered in silence, it was none the less true that bribery and extortion prevailed, nor was the disaffection and disloyalty engendered the less general, or the less worthy of the very serious consideration of the Government.

The Hon'ble Sir R. Temple had said, on several occasions, that it was absurd to call a tax unpopular which fell on only one in three hundred of the population. Now, MR. INGLIS confessed he could not understand how any one who had given the slightest attention to the objections urged against an income-tax, could make use of such an argument as this. It might be true that only one in three hundred of the people paid income-tax to Government; but it was equally true that, of the two hundred and ninety-nine remaining, at least one-half were subjected to the most vexatious and oppressive inquisition and extortion when the preliminary lists were drawn up, and that a very large number of these men had to pay to keep their names out of the lists. All this went on, though the officers of Government did their best to prevent it. This bribery and extortion seemed inherent in the very nature of an income-tax in this country, where the population affected was so large and the officers of Government so few. He did not believe that a man could be found who, having assessed a district to the income-tax, would say that he believed the tax to have been levied fairly, and without a lamentable amount of bribery and corruption. No blame could be imputed to the officers charged with the assessment and collection of the tax for this. They everywhere did their utmost to prevent these evil practices, and they protested against the tax, because they knew from experience that these evil consequences everywhere attended its enforcement, notwithstanding their most strenuous and unceasing endeavours to put a stop to them.

It was, he believed, no exaggeration to say that, for every man who paid income-tax to Government, twenty paid to get off; and that for every rupee paid into the treasury, another was paid to the subordinate Native officials; that is, the Natives of India paid last year upwards of two millions as income-tax, and upwards of two millions more as bribes.

Everywhere, throughout the country, the tax was demoralizing to the people; everywhere false returns were sent in; everywhere the trading classes were beginning to keep two sets of books, one set shewing accurately their real transactions, the other set containing a carefully prepared garbled account to be shewn to the income-tax assessors.

How unsuited the tax was to the people of this country, and how heartily it was detested by them, might be gathered from the fact, that no Native Government had ventured to levy it, and these Governments were by no means

backward in devising new sources of taxation. It was the British Government alone which had the power to force this tax on its unwilling subjects, and the British Government even could levy it only in times of profound peace.

A tax, then, which was everywhere and always accompanied by the corruption and extortion which attended the income-tax in India; a tax which demoralized the people to the extent this did; a tax which created such wide-spread and deep disaffection and dislike to our Government as this had; a tax which no Native Government had ever ventured to impose, and which the British Government itself could levy only in time of peace, was a tax which ought not to be imposed, even if it produced millions; but to put it on in order to obtain a paltry fifty lákhs in a budget of over fifty million pounds sterling, was, he maintained, most unwise and impolitic, especially when, as in the present case, there seemed to be good reason to doubt whether there was any deficit at all.

He thought there was every reason to believe that a careful examination into the estimates of receipt and charge, under the heads referred to by the Hon'ble Mr. Robinson, would result in the total disappearance of the deficit shown in the budget as prepared by the Financial Department.

But even if this result did not follow a careful scrutiny into these items; if after all a small deficit still remained, then he would urge on the Government to meet it, either by a transfer from the cash-balance account, which was estimated to stand, at the end of 1871-72, at the enormous sum of seventeen millions; or by a rateable reduction on the assignments made to the several Local Governments under the Resolution of the 14th December last, rather than by the imposition of this demoralizing, unpopular and dangerous tax.

The Hon'ble Mr. Cockerell concurred in much that had fallen from the Hon'ble Members who had preceded him in this debate. Last year, and on former occasions, he had very reluctantly acquiesced in the imposition of an income-tax as a temporary expedient; but to his mind the proposal to annex the income-tax to our permanent sources of revenue—and such he understood to be the object of the Bill now before them—was a matter of much graver import than the re-enactment of an Income Tax Act providing for a higher rate of assessment for a fixed period; and he felt constrained, therefore, to express his conviction that the present measure was ill-advised.

It would seem to be assumed that, in the presence of the relief afforded by the considerable reduction of the rate of assessment, the moderation of the present demand would be acknowledged, and its permanent tendency, if not cheerfully submitted to, would at all events be accepted with a certain degree of satisfaction.

Such might be the feeling with which the measure was likely to be regarded in the Presidency towns and other large centres of civilization, in which, so long as its operation was confined thereto, the tax might be worked with a minimum of oppression and other objectionable consequences, and to which, therefore, its application was not altogether inappropriate.

But Mr. Cockerell ventured to say that, by the people at large, the attempt to give the income-tax a permanent place in our fiscal system, and at a time, moreover, when the finances of the empire were shown to be in an unusually prosperous condition, would be regarded with profound disapprobation and distrust.

The measure would undoubtedly be looked upon as, in a measure, a breach of good faith; for, although no distinct assurance of the merely temporary duration of the income-tax as a source of revenue had been given, yet the distinctly finite character of all previous legislation on the subject had certainly favoured the general impression, that it was the fixed policy of the Government to resort to the tax only in cases of special emergency.

MR. COCKERELL did not think it necessary to dwell upon the extreme unsuitableness of such a tax to the people of this country. This had been most forcibly described by his Hon'ble Colleagues who last spoke, and from his own administrative experience of the working of the Income Tax Act of 1860—an Act which contained better safeguards against oppression and abuse than were to be found in the present Bill—he could distinctly endorse all that they had said as to its baneful effects and demoralizing influences, as well as the extreme distaste with which it was viewed alike by the assessors and assessed.

Nor was this to be wondered at, for it was simply impossible for us to employ a suitable agency for the assessment and collection of the tax, an agency which should be at the same time so inexpensive as not to exhaust the product of the impost, and yet not amenable to corrupt influences. The truth was that, where the assessor was of a class superior to such influences, he was, from the necessity of the case, a man who must depend for the acquisition of local knowledge as to the circumstances of the persons to be assessed upon the interested information of corrupt subordinates.

It was for these reasons that the public—under which term he referred to the general population of the empire—would be sure to regard the permanent retention of the income-tax, at even a low rate of assessment, as a serious grievance.

Much stress had been laid on the light incidence of the assessment generally, and the relief afforded by raising the minimum of exempted incomes. Now, he ventured to say that, if we were to have an income-tax, its merit and defence should be that it brought a considerable increment to the financial ways and means. And, to his mind, it was a great blot in the present measure that it kept alive a source of general irritation and dissatisfaction to attain such incommensurate results as the addition of little over half a million to an annual revenue of upwards of fifty millions, and as regards the relief of the poorer classes, if the figures given by the Hon'ble Member were correct, the lightening of the burden of the general tax-paying community was altogether insignificant.

What was the justification offered by the Mover of the Bill? All that he said in effect was that, without this tax, he could not make the two ends meet; he could not, in short, establish a financial equilibrium. On the last occasion of bringing forward a measure of this kind, the hon'ble gentleman resented, as something altogether unreasonable, the imputation of poverty of resource in devising ways and means. But could the Hon'ble Member come before this Council, year after year, with no fresh device, nothing but this much-abused income-tax, to sustain his financial administration, and successfully rebut such a presumption?

MR. COCKERELL could not regard the period which had elapsed since the Hon'ble Member's exposition of the financial affairs as sufficient for a thorough examination and critical apprehension of the various subjects with which it dealt, and he was not prepared to go into any details of the Budget, further than to express an opinion that the estimated receipts from Opium and Customs were needlessly reduced. They provided for an average decline in prices of forty-five rupees per chest, and a small diminution of the annual revenue from import-duties, which neither the reported prospects of the opium trader, nor the general condition of foreign affairs, and its probable improving effect on the commerce of India, in any way warranted. The estimate on Opium alone gave a reduced income from this source, to the amount of about £300,000, or one-half the expected receipts from the income-tax, which need not be anticipated.

There was another point in the Budget to which he would draw attention, and that was the unsatisfactory, and, he might say, mysterious operations in the Loan Department. It would appear that there was always a very considerable unexpended balance in hand, created by excessive borrowing beyond the requirements of the time. When it was considered that every million

borrowed represented an additional annual charge of £45,000 to be met by the tax-payer, it was unreasonable that there should not be some check on the borrowing power, and some better adaptation of the fresh supply to the demand for actual expenditure. It was unsatisfactory to find so large a balance of unappropriated loan at the expiration of the last year of account, and to receive only the somewhat meagre explanation, that the Secretary of State, though he was expected only to borrow two millions, in fact borrowed three and a half millions. MR. COCKERELL had no doubt that his colleagues, whose special avocations rendered them more competent to deal with such matters, would have something to say on the subject. Still he had thought it right to refer to the question, in the hope of eliciting some more satisfactory explanation than was afforded by the Budget exposition.

The Hon'ble MR. CHAPMAN differed from his hon'ble friend who spoke last, and considered that, this year, we had had ample time for attentively considering the Budget-statement. He would endeavour, as shortly as he could, to state the impressions it had produced on his mind.

Considering the obloquy his hon'ble friend, Sir R. Temple, had incurred, MR. CHAPMAN did not wish to say anything harsh regarding his past policy. But since he had challenged criticism, MR. CHAPMAN must, as an impartial judge, say that he had wholly failed to justify the course the Government, acting, he presumed, mainly under his advice, adopted last year.

The case turned entirely on the Opium estimates. And it might not be uninstructive briefly to revert to the facts. MR. CHAPMAN found that, in 1868-69, eight and a half millions of Opium revenue were realized; in 1869-70, eight millions; and in 1870-71, eight millions either have been, or will be, collected. In point of fact, there had been hardly any fluctuation. Well, how did his hon'ble friend act? He had estimated that he would receive eight and a quarter millions in 1869-70, whereas, as he (MR. CHAPMAN) said, he actually got only eight millions. He thereupon took alarm; and for the year 1870-71 estimated his receipts at only seven millions. Having done so, he next proceeded to impose an oppressively high income-tax to make up the anticipated deficit of one million. MR. CHAPMAN was well aware that he placed much stress on the fact, that he was supported in this opinion as to the probable decline in the price of opium by eminent members of the mercantile community interested in the trade. The estimate was, he had no doubt, prepared after the most careful consideration and on the best advice. But he contended that, in dealing with such a gambler's stake as this source of revenue admittedly was, the only guide you could take was that derived from actual past results; and he repeated what he said at the time, that the Government had no right to assume, beforehand, that the yield would be less than the average, and proceed on that assumption to impose exceptionally high burthens on the country. In this particular instance, events had proved how unfounded this assumption was. It was perhaps only natural that his hon'ble friend should have done his best to justify the course the Government adopted; but he believed he must, in common with other members of His Excellency's Government, be conscious that a very grave error had been committed, the political effects of which it would, he feared, take years to efface. He was glad to see that the error was not to be repeated, and that the Opium estimates for the coming year had been prudently and fairly framed.

Having found fault with the past, he was happy to be able to express his unqualified satisfaction at the course the Government had found themselves able to adopt in respect to the income-tax. By reducing it by two-thirds and raising the minimum to rupees seven hundred and fifty, he considered they had afforded all the relief that could reasonably have been expected. He was no admirer of the tax; and were it a question of imposing it for the first time, he should hesitate to give his assent. But Hon'ble Members, like his friends Messrs. Robinson, Inglis and Cockerell, who advocated its entire abolition, must remember that it

would be most difficult, if not impossible, to re-impose it in time of need, and he would ask them to consider what other means they would have recourse to. It was easy enough to say that this was no affair of theirs; but he maintained that, when members took upon themselves to urge the Government to abandon an established source of revenue; it behoved them to show how, in case of necessity, it could be replaced. Besides, if the Government were in a position to afford further relief, he contended there were other interests that had a preferential claim to consideration. Amongst notably objectionable imposts, he might mention the duty on Sugar in Northern India, a tax which was nothing more nor less than a barbarous transit-duty.

Therefore, opposed as he was and had been to a high income-tax, he believed that it was sound policy to maintain it at the rate now proposed during ordinary times, and to be ready to increase it in times of real emergency. He also maintained that the Government had acted wisely in not limiting its operation to any particular period; to have done otherwise would have been to unnecessarily keep alive uncertainty and agitation.

To turn to the Statement itself. He considered it to be a clear and intelligible exposition of figures; but there were two specific parts regarding which he should like to have further explanation. The principle had, he understood, been laid down, that the revenues and charges of each year were to be dealt with separately, and that the surplus of one year was not to be treated as an asset of the succeeding. Such being the case, he wanted to know how the payment of a quarter of a million, which it was proposed to make in 1871-72 out of the revenues of 1870-71, could be reconciled with this principle? He did not himself object to these payments. The one of £20,000 to provincial services was, he thought, very right and judicious; but as surpluses were, happily, likely to be the rule, he should like to hear from the Hon'ble Member how he intended disposing of them. Secondly, he wanted to know why, with cash-balances estimated to amount to the enormous sum of eighteen millions, it was intended to borrow one and a half millions in England? The unfavourable rate of exchange could not, he presumed, be the sole cause.

He would now advert to the revolution that had been inaugurated in the relations between the Supreme Government and Subordinate Governments and Administrations. Having been intimately associated, for some years past, with the administration of one of the principal Local Governments, he desired to say that he considered the concession of principle involved in this change most valuable and significant. He said significant, because, although this was only a first step, he was satisfied further advance was inevitable. As matters stood at present, he could not say, speaking on behalf of Local Administrations, that they had much reason to feel grateful.

The Government of India had relieved themselves of a number of pressing and ever-increasing charges; and the Local Governments in turn had purchased a certain degree of freedom and emancipation. In this way the Supreme Government had not made a bad bargain.

He heartily wished His Excellency's Government had seen their way to continue the grants for provincial services, as they were now termed, intact. Had this been done, the Local Administrations would have had no excuse for resorting to new taxation: as it was, they had been driven to impose new burthens.

He confessed that he viewed with the gravest anxiety this constant increase of taxation. The country loudly called for rest. It was not, perhaps, so much the weight of the existing burthen, as the uncertainty and want of finality that harassed the people. Simultaneously with the diminution of the income-tax, you would oblige Local Governments to impose new taxes, and he feared the great mass of the people would find the little finger of their own rulers thicker than the loins of the Viceroy in Council

In the Presidency to which MR. CHAPMAN had the honour to belong, a succession of new taxes had been imposed during the past ten or twelve years. In addition to the income-tax, we had had a cess of six and a quarter per cent. on all revenue; a quit-rent of a considerable amount on lands previously held rent-free; tolls and municipal taxes had been freely resorted to; salt excise had been greatly increased; and last, but not least, in many parts, the thirty years' settlements were falling in, and revised rates, involving an increase of some sixty per cent. on the land-revenue, were being imposed. The Local Fund receipts during the year 1869-70 amounted to £618,000; while the Municipal taxes realized £530,000. Allowing for a portion of the Local Funds being derived from jail-manufactures, harbour-fees, Native States, charitable endowments, and other sources that did not press directly on the country, he believed it would be found that the presidency contributed not far short of a million sterling over and above the imperial revenue.

The non-agricultural classes were the only section of the community who might, in his opinion, fairly be taxed; and so strongly was he impressed with this belief, as far as his own Presidency was concerned, that he would even have preferred seeing the income-tax retained at one and a half per cent., rather than have obliged the Government to put on new taxes.

But he believed both of these alternatives might be avoided if a rigid policy of economy were enforced. His hon'ble friend, at the close of his statement, said that "retrenchments in both the Civil and Military branches of expenditure in India have been made." He wished he had particularized them. It would, he thought, be a salutary plan if, for the future, he would append a contrasted statement, shewing, in detail, the several alterations in fixed charges. For his own part, he reiterated his belief that there was much room for retrenchment in almost every branch of the administration.

The Council would remember that the late Commander-in-Chief, Sir W. Mansfield, on the eve of his departure, solemnly protested against the reduction of a single European soldier; and he was happy to find his advice had been attended to. But, at the same time, he expressed it as his opinion that we might dispense with ten thousand Native troops; and further, that the existing separate Army administrations in India might with great advantage be centralized. He would read to the Council the words of that eminent authority—

"In the course of my remarks, I have adverted to the new military strength accorded to us in these days, as compared with former times, in the power for immediate combination and concentration. This reflection leads us at once to another point, namely, that, in the combination of the Military Departments of the several Presidencies into one War Department under the Government of India, with a corresponding change in the system of Command-in-chief, may be found a measure giving at once improvement in economy and increase of strength. There should be but one War Department, which would at once involve the consequence of one Ordnance Department; in short, the concentration of the Army in the largest sense in the hand of the Government of India. This need by no means interfere with the local character of the Native Forces of the other Presidencies, a character which, I believe, a sound policy bids us carefully to maintain.

"It has always appeared to me that, in this country, many things are centralized which ought to be local and dependent on the Local Governments; whereas those establishments are kept separate, and, as it were, almost distinct from the immediate control of the Supreme Government, which, from the nature of things, especially belong to it. Such is the case with military administration. We do not see the Federal States of America maintain distinct military organisations for the payment of which Congress is responsible, although, in other matters, the provincial Governments of the States exercise a very large power.

"There is no reason for separate military administration in Madras or Bombay, which would not equally apply to the several Governments making up this Presidency. So long as the separate system lasts, I am hopeless of real economy or of breaking down the influences and jealousies which meet your Excellency at every turn when economical schemes issue from this Council. I need hardly remind this Council that I ventured to utter these opinions very many years ago, when they might have been supposed to be contrary to my personal interests. A long and practical experience of government and command, first in Bombay, and afterwards in association with the Governor General, have only tended to convince me that these opinions are

right and should be carried into execution. Whenever reforms in such a direction take place, I may say, with regard to the office I am about to lay down, that some modification is necessary."

It would have been very satisfactory if we had been told that the recommendations of Sir W. Mansfield were being attended to. We were maintaining these costly separate administrations at, in his opinion, a positive sacrifice of efficiency, and as though no such inventions as railways and telegraphs had been introduced into the country.

In respect to Home Expenditure, his hon'ble friend went out of his way to tell us that accounts were rendered to India of all that was incurred. It seemed to him to amount very much to this, that India was allowed the privilege of paying whatever bill was sent in to her. He could not think this relation of affairs between the two countries satisfactory. In his opinion there ought to be only one authority responsible for the finances, and that no outlay ought to be incurred except such as met with the approval of His Excellency in Council.

Under the head of Marine, he saw a charge of some half a million. It would be interesting to know what the country received for this money? He had a very shrewd idea that, if a thorough enquiry were instituted, considerable reductions might be effected.

Then turning to Civil Charges, he noticed a sum of over one million and a quarter under Administration, being an increase of £74,000 over last year. Not to look far from home, he was conscious that the cost of his seat in this Council was quite out of proportion to any small service he might be able to render. Then, look to the constitution of the Executive Government. Why should each Department require both a Member of Council and a highly paid Secretary? It seemed to him that, under a departmental division of labour, this dual system was hardly necessary. Then, again, look to the great divergencies that prevailed in the systems of revenue administration in the several Presidencies. Why, if neither in Madras or Bombay, with their far more detailed ryotwár system, the services of both Commissioners and a Board of Revenue were not found necessary, why, he said, should both these costly agencies be maintained in Bengal and the North-West? If he turned to the Judicial Estimates, he found a High Court Judge in Bombay and Madras could be procured for Rs. 3,750 per mensem, while the same functionary cost Rs. 4,166 at Calcutta. On the face of it, there seemed no reason why there should be this difference of £500 a year.

He was well aware that these details were unpleasant and invidious. He might go on to instance many others; but he thought he had said sufficient to indicate that considerable reductions were practicable, if a thorough and impartial scrutiny were instituted.

There were, he knew, great—almost insuperable—difficulties in the way of effecting reforms of this character, involving as they did the sacrifice of many personal interests and the abandonment of many cherished prejudices. The Government of India must, nevertheless, grapple with the task. You possessed a superb revenue, which would doubtless increase by the natural process of expansion, but which you could not, he was convinced, safely enhance by means of additional taxation to any considerable extent. Therefore he said that, if you wished to preserve an equilibrium, and at the same time meet the legitimate growing wants of the country, you must exercise the most rigid economy in your administration, and the most relentless retrenchment where practicable.

The Hon'ble Mr. Bullen Smith had to record his opinion against the Bill now before the Council. He did so unwillingly, and solely on account of the permanent character given to the measure it proposed; but without much stronger arguments than he found in the figures of the Financial Statement lately delivered, he could not give his vote for the permanent enactment of a form of taxation which, in the opinion of all those whose judgment he most respected, was utterly unsuited to this country. He was not altogether satis-

fied that necessity existed for the re-enactment of this Income Tax Act for any period, but he felt it his duty to give to those who were responsible for carrying on the Government of the country the benefit of any doubt which existed in his own mind; and had this tax been proposed for one year only, he would have been disposed to vote in its favour, as perhaps not altogether an unreasonable proposal, with reference to the very small prospective margin of surplus shown in the statement of ways and means for the coming year, and with reference to the fact that the income-tax was not altogether new, but had unfortunately, for a number of years, by force of necessity, held a continuous place in our fiscal system. While saying this, however, he desired to guard himself from being supposed in any way to recede from the position he felt it his duty to take up when the same tax, but in a much more aggravated form, was before the Council last year. He thought then, and he thought still, that in passing the Income Tax Act now about to expire, this Council committed a grievous injustice; as, with full knowledge of the comparatively small section of the people of this empire on whom such direct taxation even professed to fall, and the still more limited proportion from whom it was at all fairly and equitably collectable, we passed a measure which practically threw upon that small section of the community the whole burden of the deficit which was at that time apparently inevitable. In this connection, he must say that he listened with regret to the reference made, in the recent budget exposition, to some reports by the Local Governments as to the working of the Income Tax Act during the year now closing. He had not, of course, a doubt that what was stated in these reports was strictly true; and as mere formal documents they did not perhaps require much notice; but, imported into a budget exposition, if not as a wit of justification of the tax, he knew not for what purpose, they acquired an importance and significance to which he considered they were not entitled, believing, as he did, they were utterly valueless as affording any real gauge of the working of the Income Tax Act among the poorer of the classes affected by it. He knew well what were the ideas of the Member who, last session, sat in this Council on behalf of Madras on this subject, and he appealed with confidence to the hon'ble gentleman opposite, who now represented that Presidency, whether the statement of his Government, that no complaints had been brought to their notice, conveyed to his mind anything like a just impression of what he believed to have been the real working of this Act among the people of Southern India. As he said before, the reports in question were doubtless technically correct; but in this country, above all others of which he knew anything, what was brought to the notice of Government was one side of the picture; what actually took place a very different reverse. He appealed in support of this statement to the cases of oppression or over-exaction reported by the Government of Bengal. Those who were acquainted with the details of these cases, the chief of which occurred not very far from where we were now sitting, knew that they came to the notice of Government, not through any regular official source, but through the Press, set in motion by one on whose interference in such matters Government had no claim whatever, but who becoming accidentally acquainted with what was going on, actively bestirred himself to obtain redress for those who, otherwise, would in all probability never have got it. He admitted that, once these cases were brought to the notice of the Local Government, redress was promptly given; but did not the mere fact of their occurrence in the close vicinity of this city warrant the belief that there must have occurred, in the remoter districts of this country, countless similar cases of oppression, of which the Local Government never heard, and the full measure of suffering involved in which would never be known? It might be asked why he referred to these things? Simply because he felt that we could not afford to weaken, by one single thread, the slender cord of sympathy which existed between us and those for whom we legislated. However we might differ in opinion as to the financial measures adopted last April, we must all unite in deploring the lamentable want of cordiality between governors and governed, by which the year now closing had been so strikingly marked; and it was because

he feared the reference made to these reports would not tend in any degree to promote a better feeling, that he would fain have seen it omitted altogether from this exposition, or couched in terms of broader and more hearty sympathy.

The Bill now before the Council, as compared with the Act about to expire, gave substantial relief, both in the percentage levied and in the range of incomes affected. In common with many others, he had hoped that, even if Government found it necessary to retain this taxation in some form, they would have seen their way to the exemption of all incomes under Rs. 1,000 per annum; but as he understood this point was made the subject of special discussion in the Executive Council, he did not press it. He did, however, trust that, if this Bill were passed in Select Committee, the apparently permanent character which it now wore would be altered, and that, like its predecessor, it would be enacted for one year only. Of the unsuitability of an income-tax to this country, we had from time to time heard so much in this Council and elsewhere, that he would not add a word on the subject; but those who desired new testimony on this head would find it in the report of the late Committee on Taxation in the North-West, published in last Saturday's Gazette. He would deprecate in the strongest manner any attempt to place this income-tax among our permanent sources of revenue, for he could not forget—and of this he would remind the Hon'ble Member of the Government in charge of the finances—that so long as we continued this tax under the existing conditions of this country, so long did we violate that which is, by the highest authorities, acknowledged to be the aim and principle of all direct taxation, namely, to leave all classes affected by it in the same relative position as it found them. All experience proved that we could not thus levy an income-tax in India; and although the Hon'ble Member might plead that stern necessity had driven the Government to this violation in time past, MR. BULLEN SMITH submitted that, in asking for this tax as a permanent institution, he appeared content to perpetuate this course, and, in the administration of a finance of first magnitude, to turn his back upon the acknowledged principle to which he had alluded. There was another point of view from which, he thought, persistence in passing this Bill without limit as to time would be inexpedient, and, certainly, not in accord with that publicity which had hitherto been a notable and highly appreciated feature in the administration. By the constitution of this Council, it was not open to any member to take the initiative in any measure affecting the finances of the country without the express permission of the head of the Government. Of course he did not forget that, when a measure was proposed here to which the Government were pledged, it could not, under existing conditions of this Council, be successfully opposed, but the mere fact of leave being asked, however formal in its practical bearing on the result, gave an opportunity to the public of hearing anew what was to be said on both sides of the question, and of expressing their own opinions upon it. The Bill before the Council did away with all this; stereotyped the impost now under discussion, and in so doing, he thought, rather tended to defeat the ends for which this Council was supposed to have been established.

Turning now to the financial exposition, of which the Bill before the Council was the practical result, he must express his regret and disappointment at the retention of the export-duty on rice, and his still greater surprise at the few passing words with which a measure involving a glaring fiscal inconsistency was dismissed. He was not about to weary the Council by a repetition of the arguments by which he last year endeavoured to show that the abolition of this duty was in the highest degree expedient. He might remark, in passing, that although the rice trade from this port did show, for the year about to close, some improvement on that for 1869-70, it still fell far short of what it was in 1864-65, up to which period it had been increasing at the rate of nearly twenty per cent. yearly. He might also remark that the export to China, to revival in which the Hon'ble Member, in his financial exposition last year, looked forward with feelings of hope and comfort, had undergone no improvement worth

mentioning, the export of the twelve months falling under 3,000 tons, or three moderate cargoes; while, during the same year, the total export of Saigon rice had risen from 157,000 tons in 1869 to 222,000 tons in 1870, or nearly forty per cent., of which increase that to China was more than three-fold, showing how utterly, even under the most favourable conditions of demand, we were being beaten out of that market. As to the undesirable nature of export-duties as a whole, we were all agreed; but what those interested in the rice trade of this country would have liked to hear was, not the bare fact that the duty was to be maintained, but some explanation of the principle on which, assuming that a certain amount of revenue must be raised from export-duties, rice was selected as one of the articles to contribute. In using the word 'selected,' he spoke advisedly; because, although the Hon'ble Member did last year, in replying to certain remarks of MR. BULLEN SMITH's, say that he was only the continuor, not the originator, of this duty, MR. BULLEN SMITH scarcely thought this a line of defence to which on reflection he would be disposed to adhere; and in any case, for his own part, he could make no practical difference between the administrator who imposed a wrong tax, and the one who refused to repeal it, when its injurious effects had been fairly brought to his notice! Indeed, of the two, he should say the latter was the more culpable, inasmuch as he erred in the face of actual experience. Assuming, as he had said, that all export-duties were objectionable, but that the necessities of the State rendered some income from such a source imperative, the question then surely arose, which among our considerable articles of export most nearly approached the conditions under which, according to the universally received principles of political economy, an export-duty could best be borne? in other words, which of our considerable articles of export had, as regards supplying the wants of other countries, a monopoly, or the nearest approach thereto? He thought none would deny that the institution of such an examination as he had sketched, into the position of our various export trades, would be the proper course to pursue under the circumstances; but he found nothing in this exposition showing that the principle he spoke of had even been considered. By way of illustration, he would take the three important articles of indigo, rice, and jute; and he specially selected jute, because, in the financial statement before him, the continued flourishing condition of this article was dwelt upon. He found that this article, of which he might say that British India had almost an entire monopoly, the value of which had nearly doubled of late years, and the export of which had marvellously increased, left the country free of all duty whatever. He found that indigo, of which British India furnished the main supply to the world, although Guatemala to a certain extent competed, paid an export-duty of rupees three per maund, or, say, 1¼ per cent. on the average selling price of the season just closed; while rice paid an export-duty of three annas per maund, equal, at present prices in this presidency, to nearly 9 per cent. on the common, and over 7 per cent. on the better, qualities. That is to say, the article of which we had virtually a monopoly, and the growing prosperity of which was matter of universal comment, paid no export-duty; the article which met with a certain competition paid 1¼ per cent.; while the article which was exposed to a keen competition in every market to which it went was at the present moment paying an export-duty of 9 per cent. It might be asked, did you wish Government to add to the export-duties? He would say, certainly not, and that he would much regret to see the Government of India enter upon such a retrograde course; but he placed these figures before the Council in order to show that it was not without reason the many who were directly and indirectly interested in this rice trade cried out for relief, and in the hope that the Government would yet reconsider this matter, and make the concession desired,—a concession which would be doubly valuable in the present season, when an abundant rice harvest in Burma seemed to promise that the repeal of the duty would be attended with substantial benefit, and perhaps enable the trade to recover its footing in some of the markets in which it had been losing

ground. He did not under-estimate the difficulties of the Indian Exchequer, and he would not willingly press unreasonably or unfairly his views upon the member of the Government in charge of the finances; but it was the inevitable lot of whoever undertook to administer a finance summing up fifty millions sterling on either side of the account, to find himself face to face with great first principles, such as he had been speaking of, and in proportion as recognition to these was refused—in the degree in which they were silently ignored—to that extent would public confidence in these annual financial expositions be withheld, however clearly they might be drawn up, however elaborately expounded.

He would have been glad had the exposition now under discussion afforded a little more explanation upon the loans contracted during the current year! We were told that the Government of India had managed to get through the year without the loan which it was thought might have been necessary, which was satisfactory; but at the same time we were informed that the Secretary of State had not only borrowed the full amount mentioned in last statement, but also 1½ million in excess, and that he had intimated his intention of borrowing 2½ millions more during the current year. Now, looking at our large balances, he did not quite understand how this excess of home borrowing during the current year became necessary; and what he should like to ask was, whether these loans were contracted under the requisition of the Government of India and with their sanction, and whether the same conditions would apply to the loans to be raised during the coming year; or whether the words "intends to borrow" signified that the amount in question was to be raised without the concurrence or wish of the Government of India. If the latter interpretation was correct, then the arrangement appeared to him highly inconvenient and irregular, to say the least; and this from two points of view. The Secretary of State was of course recognised as the supreme authority in all matters relating to India; but in another sense he was, as had been stated, only the agent of the Government of India. Accepting this position, it clearly followed that head-quarters were here; that here, all financial measures of every kind must originate; that there lay upon the Government of India the duty of providing funds from time to time to meet their obligations in England, but that with them also must remain the discretion of providing these funds in the manner they deemed best, whether by acceptance of drafts upon them, by direct remittance, by loan raised here or in England at their request. The principle of an agent contracting large loans without previous understanding with his principal did not commend itself to his judgment. Then, again, this home borrowing appeared to be done quietly, without that ample publicity which always attended upon loans issued by the Government in this country. The average rate of interest mentioned in the exposition did not indicate that any saving of consequence had attended this practice, and even were it otherwise, he thought it reprehensible. Holders of Government securities were not in the position of first mortgagees, and in his opinion, they had a moral claim to receive, in all cases where an addition to the permanent debt of the country was about to be made, that ample notice which was given in this country. He was aware that the solution of these matters probably lay at home, but he thought they were well worthy of attention. No system of finance could work well with two heads; and if there was, as seemed implied, an authority in England, either altogether irresponsible, or only checked by the very mild control Parliament had hitherto exercised on the question of Indian expenditure, which could raise money at will without the concurrence of this Government, the efforts made here to put the finances on a sound footing might be seriously hampered

There were several other points in this most interesting exposition to which he would like to refer, but he felt that he had already sufficiently occupied the time of the Council. The statement was admirably drawn up; and although pre-eminently framed for safety, he would, as already said, have been disposed

to grant, for one year, the taxation asked for in this Bill, in the hope that its renewal would not be required at our hands. His belief was that we now possessed an income sufficient for the wants of the country; an income which, if properly administered, would not fail us, and for any further margin of surplus, he thought we should look more to reduction of expenditure than to new revenue. All would approve the determination of Government, as expressed in the concluding portion of the exposition, to pay all ordinary expenditure out of revenue; but then, the term 'ordinary expenditure' must not be abused and stretched as of late years; for he thought none would deny that the financial troubles from which we seemed now to be emerging, arose, not from failure of revenue, but from lavish, and, he feared he must add, often ill-considered, expenditure. With this cardinal point kept well in view; with a continuance of that judicious economy which had in the last eighteen months effected so much, and with the recognition of sound financial principles, he doubted not that the Hon'ble Gentleman in charge of the Exchequer would soon attain the fulfilment of that hope to which he once heard him give public expression, "that to him it might be given to bring the vessel of the State out of the storms and tempests of chronic deficit, into the smooth and quiet haven of assured and continuous surplus."

His Honour the LIEUTENANT GOVERNOR did not propose to enter on the present occasion on the broad questions of financial policy which were raised by the budget statement of the Hon'ble Sir Richard Temple and which this Bill was intended to carry out: he did not pretend to rise to that height. He did not propose also to enter on the question whether in his opinion an income-tax ought or ought not to be imposed. He would candidly confess that he had not arrived at a final and satisfactory opinion on that point. He would therefore rather address himself to certain matters in regard to the form and character of the Bill before the Council. But before doing so, he should refer to the opinions expressed as to abuses in the levy of this tax in Bengal. His Honour was new to this Government, and was therefore not prepared to enter on the question as to how far that opinion was well founded; but he was quite prepared to admit that there was a strong feeling of objection to the income-tax on the part of the tax-payers, and on the part of the officers of Government and others in Bengal who had been acquainted with the working of the law. Having lately passed through the provinces under the government of several local administrations, he was prepared to say that the feeling against the tax was universally prevalent in these local administrations, including the Presidency so well represented by his hon'ble friend on his right (Mr. Chapman) who was not opposed to the Bill.

HIS HONOUR's observations would then be addressed to the form and character of the Bill which was now before the Council. The most marked and the newest feature in this Bill was that there was no limit or duration of time, and that it might therefore be assumed to be a perpetual Bill; that was to say, a Bill that was to be continued until the wisdom of this Council should otherwise determine. He might also assume, when he alluded to the character of the Bill as a Bill without limit of time, and to the very moderate character of the assessment proposed, that the object and intention of the Bill was that which had often been suggested, namely, that we should have a light and easy tax, so worked that it would not be strongly opposed in ordinary times, but which would enable us to raise, in times of emergency, a heavier tax, as we had in the year just passed. He thought, if that was the plan, that it was subject to this imputation, that when it was, as now proposed, a light tax, it was not worth the trouble and vexation which it produced; on the other hand, when, in times of necessity, it was made heavier, it was not worth the extreme opposition and ill-feeling which the past year showed that it engendered on such occasions. He confessed that he had long had doubts as to the policy of an income-tax as an imperial and general tax in this country, and he might say that these doubts were increased by the observations which had been made by Hon'ble Members today. On the other hand, looking at the increase of

wealth in the country, though it might be said that the riches of the rich were exaggerated; seeing that, in many provinces, there was a rapidly increasing growth of wealth, it was a necessity of the times that we should have some mode of taxing these riches, or at least of making a beginning of taxing them, and so levying a considerable income, if not immediately, in the future. Well, then, he would say that, not discussing the question whether there should or should not be a permanent income-tax, but assuming such a tax to be determined on, he was inclined to think that it would be better to keep it high for two or three years at least. You would then be able to judge surely where the shoe pinched; you would then be able to see whether, in point of fact, it was worth the evils attending its collection, and whether it was capable of being collected in a just and equitable manner; and, if not in its present form, whether it was possible to adopt any other form in which it would be worth the evils of collection. He also differed from the Hon'ble gentleman opposite (Mr. Robinson) who took so sanguine a view of our financial prospects. On the contrary, he thought that, inasmuch as the Hon'ble Member who introduced this Bill, and who was the best judge of our financial prospects, made the calculations he did, he seemed to have sailed somewhat near the wind; because, from the statement which he had made, it appeared that the surplus was almost infinitesimal. His Honour hardly hoped that the Hon'ble Mr. Robinson's sanguine expectations in regard to the receipts and expenditure might be realized; and that the whole total of the revenue might be increased to the extent he anticipated, and that the expenditure might be lessened as he hoped it might. That was a view which was not quite like that which had been realised in other years. In fact, with reference to the question put by the Hon'ble Mr. Chapman, suggesting that the Government should arrange what was to be done with the surplus, he would observe that you must catch your hare; you must first get your surplus before you could dispose of it.

He would now go into the budget of the year, solely as affecting the Income Tax Bill now before the Council. He always had been of opinion that the Government of this country, whether they were right or wrong in imposing an income-tax, were undoubtedly right in that they did boldly face the fact of the deficit and boldly face the necessity of imposing a tax, instead of adopting the vulgar expedient of making up the deficit by means of loans. Now, today, we lived in happier times. The deficit of a million and a half which existed when the last statement was made had been now reduced to an infinitesimal surplus, to use a somewhat Irish form of expressing it. That change had been effected in this way. There had been an increased estimate of the yield of Opium, and a part of the deficit had been turned over to the Local Governments. He thought we ought not to lose sight of this fact that, in reducing the income-tax from three and one-eighth per cent. to one and a fraction per cent., it had been effected by turning over a part of the deficit, nearly £350,000, to the Local Governments, and requiring them to make that deficit good in the best way they could. That deficit was not only a very considerable deficit at the present moment, but was explained by the Hon'ble Sir Richard Temple to consist of charges which were rapidly growing, and which probably would continue to grow. He had seen it asserted in the newspapers, that the Government of Bengal were in a position to carry on, without additional taxation, the obligations that were imposed upon them by the Government of India. He was sorry to say that statement was wholly inaccurate; because the Government of Bengal was not yet in a position to deal with the question, and he was afraid that it would not result in the favourable manner that had been suggested in the newspapers. He should like to call the attention of the Council to the means by which it was proposed to meet that portion of the burden which had been transferred from the Government of India to the Local Governments, and which enabled the Government of India to reduce the income-tax. That was to be done by local taxation. He would lay aside the proposed cesses for Education and Roads and the like, which, he thought, were not altogether properly before the Council, because they were

to be imposed for particular objects which were not the obligations which had been transferred to the Local Governments. He might state that what had fallen from the Hon'ble Messrs. Robinson and Chapman in regard to these local cesses was very much to this effect. They said, we, the local powers, are squeezing the people as hard as we can; for God's sake don't you come in and squeeze them any harder. HIS HONOUR had endeavoured to ascertain how the Local Governments proposed to meet the deficits thrown on them by the recent scheme of financial decentralization promulgated by the Government of India. Well, he had looked at the course followed, or which was likely to be followed, by the Local Governments, and he found that, putting aside the local cesses, the invariable resource was something in the nature of a license-tax, with which we were all familiar, and which had been at various times proposed to supplement the income-tax or as a substitute for it. He found that the license-tax seemed to be a limited sort of income-tax roughly imposed by grades, and not by a percentage on income, and that the limit did not go higher in the North-Western Provinces than six rupees. He found that the general effect of the proposed license-tax seemed to be that the Local Governments proposed to meet the deficit by a rough income-tax on the smaller incomes; those very incomes the Government of India had taken the credit of exempting from the income-tax. HIS HONOUR'S view was that these license-taxes were really income-taxes on incomes not affected by the income-tax. They differed from the tax which had been taken off by the Government of India in this, that they exempted the richer and more influential classes of the people.

As he had said before, he thought it was not right to bring in the question of local cesses as regards the burden of taxation on the people; but he would ask to be allowed to say a few words with reference to the form of local taxation in Bengal. He had lately looked over the various Acts of this legislature, and those of the local legislature under which local taxation was imposed in Bengal, and he had enquired into the working of these local taxes; he found that several of these taxes were taxes on houses and on other things, while others were taxes on the means of the persons to be taxed. The most common and most popular, or rather the least unpopular, of these taxes was a tax described as a tax on the circumstances and the property to be protected of the person to be taxed; that was to say, a tax of the nature of a rough property and income-tax, a tax graduated with regard to the circumstances and property to be protected of the person liable to be taxed. Perhaps this was the fairest of all forms of taxation. Well, here was one local income-tax, and it might be that we would have to impose cesses for Roads and Education and other matters, and that some of these also might take a similar form. The result seemed to be that it might be said with some justice that, instead of having one income-tax, you would in future have several income-taxes in different forms; since it was pretty clear that the greater portion of the income-tax was going to be taken off, and also that the Local Governments would have no power to re-impose it. Several Native gentlemen had made this observation to him—"We had rather not be taxed at all; but if we must be taxed, we had rather pay what we must pay once for all in the shape of an income-tax, than have to pay half a dozen different taxes."

The question was whether, in case it had become necessary and desirable to impose a tax in the shape of a tax on incomes, you should not, as he understood was done in America, appraise a man once for all, and then put on all the taxation that it was necessary to raise, calculating a penny for this purpose and a penny for that. In the course of a few minutes' conversation with an eminent American Statesman who was lately in this city, he had learned that taxation for local and provincial, and even for general, services was raised in this way in the United States. That raised the question which had been raised by the Native gentlemen who had talked to him on the matter, whether the Natives of Bengal would really prefer an income-tax to any other; whether it would be permitted to

us by the Government of India to add a local income-tax to the imperial tax imposed by this Bill; whether we could add to the income-tax the sum just taken off by the Government of India for local purposes. He did not believe that he really could do so. He would be met by the overwhelming resistance of some important classes. This led him to turn over in his mind this important question, whether the strong objection to the income-tax entertained by many classes, and by none more strongly than by European gentlemen resident in India, had not some good foundation; whether there was not a great deal of reason in the objections which they alleged against the income-tax as it now stood in the Bill before the Council, and in the former Bills which had been passed into law. The first prominent feature in this Bill, which struck him as distinguished from the English Income Tax Act and other Acts of the kind, was that the word "property" was omitted in the title of the Bill; that it was called a Bill for imposing duties upon income, "property" being assigned a secondary place as regards the objects for which the tax was imposed. We knew that many Statesmen and Political Economists had held, and did still hold that, in respect to principle, the great objection that appeared to the income-tax in England was, that the tax was imposed equally on incomes derived from property and from labour. It was said, and he thought most reasonably, that income derived from property was a much more valuable possession than income derived from labour. Income derived from property was protected to a greater degree than income derived from labour. The Commissioners of Inland Revenue had always raised departmental objections as regards the difficulty of carrying out a distinction of that kind. Individually, His Honour thought there was no good reason for that objection in England, and that injustice was done by the present mode of taxation. But, when he looked to the state of things in India, it seemed to him that these objections were *immensely* increased, and most obviously so in the case of Europeans who were earning their living in this country, where both Government servants and the independent classes of the European community were not permanent residents having a strong interest in the country, but who came to the country for a term of years, and who realized during those years an abnormal income, and could not hope to remain for the period of their lives in the country, and where, as a matter of fact, they did not remain. As a matter of fact, gentlemen remained but a few years, in the hope of making such a use of their income as would enable them to make a provision for their families and for themselves in after years. It did seem to him that to tax incomes thus derived was to tax, not so much the income of the year, as the capital set by for the support of their families hereafter. Therefore, he believed that, if there were objections to this form of taxation in England, they were infinitely stronger here. We should study the American model and other forms of municipal taxation, and carefully adjust the incidence of taxation if this tax was to be maintained at all.

This brought him to the fact that, owing to financial considerations and other circumstances, the income-tax had never been properly discussed in the light of day. He was sure, if his memory served him rightly, and certainly as regards late years, that the practice had been that there had been no time for discussion; that Income Tax Bills were introduced late in the session, and that the Council was told they must pass them or reject them, and the result had been a sort of 'stand and deliver'; that the Council had passed the Bills without much discussion or inquiry. It might be that this state of things had been submitted to because people hoped that it would be only a temporary measure. But now that we had the tax in a form which probably would be perpetual, he wished very earnestly to suggest that it was immensely desirable that the present Bill, before it was finally passed, should be most fully and thoroughly considered; that opportunity should be given, not only to Hon'ble Members who in some respects represented the local administrations, but also to the mercantile members of the Council, who could render much assistance in its consideration; and opportunity might also be given for getting information

from others outside of this Council. He had alluded to the information which he had obtained from the eminent American Statesman to whom he had already referred; and he had discovered that there were several American gentlemen in this city who were capable of giving great information with regard to the mode in which the income-tax was imposed in America. Now, one week was much too short a period to overlook this Bill in a proper manner; to overhaul it and put it into shape, if it was expedient at all to pass it. He was aware that, if at this season he proposed to extend the time for the submission of the Select Committee's Report, he would be treading on very delicate ground; and perhaps it would not be becoming in him, who was a local member of the Council, and must stay in Calcutta, whether or no, to suggest that it would be desirable for the Committee to sit for a longer period than it was proposed to do. But he would suggest that it would be not unfitting that the Government should accept the suggestion thrown out by the Hon'ble Mr. Cowie, that this Bill should be passed for one year, not in the expectation that the Bill would then cease, but with the intention that, very early in the next session of the Council, it might be re-introduced at a time when there was ample opportunity to refer it to a Select Committee, with power to make ample inquiry and to put the Bill into a shape as acceptable to the public as any Bill of this kind could possibly be.

He would now detain the Council for one moment in order to suggest an alternative proposal. The plan which he suggested was this. He had always had great doubts whether this tax was really fitted for imperial taxation. It seemed to him that the effect of imposing an imperial income-tax had been, and was likely to be, to render both your local officers and the people its hot opponents. An Hon'ble Member on his right (Mr. Chapman) spoke of the effect of the tax as snapping asunder the slight cord of cordiality between the governors and the governed. His Honour was bound to say that his experience of this tax was that, so far from this Bill having that effect, the result of the income-tax had been to unite governors and governed, Local Governments and officers, and the people, in the most hearty cordiality in abusing the tax. But it appeared to him that this tax was perhaps more suitable for purposes of local rating than for purposes of imperial taxation; for, although there were infinite difficulties in the way of imposing this tax as an imperial tax, when imposed as a rough local income-tax on the means and property to be protected of the persons liable to the tax, every man had a sort of interest in seeing that his neighbour paid his due proportion of the tax; for if his neighbour paid too little, he might have to pay more than his proper share to meet the amount required to be raised by the tax; and the local officers, moreover, would have an interest in the objects for which the tax was imposed, seeing that it was imposed for the benefit of the people of the locality in which it was levied, and not for the purposes of the Imperial Government. Some local officers had even spoken as if the Government of India was a sort of alien and hostile and tyrannical Government set over them. The suggestion, then, that His Honour would make was that, if a tax of the sort he had been describing might possibly be less unsuitable for local purposes, the Government of India should consider whether it might not be able to make it over to the Local Governments with a proper amount of additional charges, as had been done in the case of other items of account entered in the Budget. It seemed to him that that might be done. And in making over the income-tax to the Local Governments, the Government of India might say—"If you do not like an income-tax, it will rest with you to take the responsibility of manipulating the tax, and putting it into a shape suitable to the people, or of substituting for the income-tax some other tax for the purposes for which the income-tax is imposed and for which it is assigned to you." The only objection he had heard to a plan of this kind was, that there were some gentlemen sitting here who were in no sense local officers; but as regards local officers and merchants and others, the Bill already provided for the determination of their local habitation and for the taxation

of every man in the country. This difficulty of the want of locality could apply only to persons who were connected with the Government of India, and His Honour was quite willing that they should be taxed by some special machinery. If this tax was made over to the Local Governments, the responsibility of providing means to meet the charges on account of which the tax was transferred to them would rest with those Governments. If they thought it desirable to retain the tax, they would have the power of modifying and altering and extending it; if it seemed desirable to those with whom the determination of doing so or not rested, they would retain it. But it was always to be remembered that the tax could not be repealed without the consent of His Excellency the Governor General, who by law held the power of controlling the legislation of the Local Governments, and thus would be able to see that the income-tax was not put aside without a sufficient substitute.

That was all that His Honour had to say as respects this question of an income-tax. He had commenced by saying that he did not propose to go into the broad financial questions that were raised by the budget-statement. He would only propose to say one word with reference to what had fallen from the Hon'ble Mr. Bullen Smith, who so well represented the commercial community in this Council. His Honour must say that he was very much struck with the observation Mr. Bullen Smith had made with respect to the rate of the duty on rice, and the weight of the duty, and as regards the difficulties connected with the exportation of rice. His Honour also felt that there was something to be said on the other side, as to the advisability of putting an export-duty on the staple food of the people. Such a tax as a tax on the exportation of food, had a tendency to keep the food at home. He would express the hope that this matter would receive the full and impartial consideration of the Government of India, with reference to the state of circumstances at present existing, which were possibly different from those existing at the time when this duty was imposed.

There remained only one point on which His Honour would remark, and that was with reference to the question of borrowing. He was not a financial man, and did not pretend to enter upon the consideration of this question in a strictly financial point of view. But as a social question, he was very much impressed with the impolicy of carrying all our loans into England. It was said that it was a political advantage to have the people interested in the security of the Government of the country, and that it was a safe-guard against revolutions and political dangers. He did not wish it to be supposed that he was anxious to create a large debt in India on this supposition. He was against borrowing more than could be helped; but if you did borrow, he thought the Government of India should avail themselves of the advantage which the offer of the loan to the people of the country did undoubtedly give. He said that, not only with reference to the course proposed to be adopted on the present occasion, but also with reference to all future occasions when it was proposed to borrow. There were in this country very few modes of investment. The District Savings Banks had not yet been established to any great degree. In Lucknow especially, there had been a large class of people who were much impressed with the security of incomes derived from the Government. We had a very large number of small pensioners there, the payment of whose pensions was so troublesome, that the Government were at one time exceedingly anxious to capitalize their pensions and pay them off; but it was found that the pensioners would not accede to the proposal; they preferred to have a fixed income from the Government. The experience of that and other occasions had brought to his mind this conviction that, if we went to work in the right way; if we left it open to the Collector to receive from the people small sums the interest of which would be readily payable, we should in that way receive a large sum in satisfaction of a loan from our Native fellow-subjects. The difference in value of the loans here and in England was very fractional. The difference was not more than one or two

per cent. He observed that, at present, Government four per cent. securities stood in England at ninety-nine and a half, and here it was as high as ninety-eight. He spoke with reference to the value of the Government funds in this country; and he believed that, if Government securities did not sell at ninety-eight, they certainly sold at ninety-seven. The difference was merely fractional, and that very small fraction was, he thought, more than counterbalanced by the Government obtaining an additional security, from the people of the country being largely interested in the debt of the country, and giving facilities to the saving people for investing their savings.

COLONEL the Hon'ble R. STRACHEY did not propose to trouble the Council with any remarks as to the details of the measure now before the Council. All that he desired to say was, that the difference was very great between the feelings of those persons who were responsible for carrying on the administration of the country and finding the revenue and giving proper means for carrying on the Government, and those who had no such responsibility. It had been remarkable how the tone of the debate upon this Bill had changed as it had travelled from one end of the room to the other; and how, in proportion as a specific responsibility for carrying on the Government had become developed in those Hon'ble Members who had spoken, so their feelings in favour of the measure had been found to rise. Whether the Government was necessarily right in what was proposed in this matter, it was not for him to say. But it was certain that every member of the Government felt the obligations placed on him to do the best for the country and what was most practicable. It was absolutely necessary for every Statesman to consider, not only what he considered theoretically best, but what was possible. Having said this much, he should only add that it was his intention to support the Bill.

The principal point to which he should ask the attention of the Council on the present occasion was the great change which had been recently made under the orders of the Government of India in the system of financial administration. His name had been mentioned in connection with this change, and also in connection with the general subject of the finances of the country, and of the expenditure of the Public Works Department, which had been so frequently called into question.

In the first place, as regards himself, he begged to disclaim any very particular credit in reference to the change which had been made in the financial administration. The mere preparation of a scheme for giving practical effect to a principle which had been accepted was, after all, somewhat mechanical. The truth was that this reform, like all others, was brought about, not by the action of any individual, still less by himself, but by the necessary and unavoidable result of the course of events which had arisen in the carrying on of the Government of India—events the pressure of which for a long time had proved so imperative as to force upon the Government of India the definite course of action which they had recently taken. If there was any merit in having seen that such a result would be inevitable, such merit he might claim; but there was no doubt that the actual adoption of the scheme was due to the Government, and principally to the head of the Government, on whom the responsibility of carrying out the change must rest, and with whom also would rest the claim for any credit or blame which might result in the future from the consequences of the change.

Before going on with the further remarks which he desired to make, he might say one word in respect to his right to offer an opinion on the subject which he was about to discuss. He had now been connected with the administration of the Government of India, at intervals, for about fourteen years in the Public Works Department. During that time, he had been an agent on behalf of the Government of India for controlling the very large expenditure and the very large establishments of that Department. He knew personally, from his own experience, what was the nature of the system on

which such expenditure was controlled, and he knew also what had been the nature of the claims made on the Government of India to supply the means of expenditure, and the character of the control exercised in meeting such demands.

Returning now to the general question to which he would specially ask the attention of the Council—the alteration of the system of financial management—he would remark on the singular difference of opinion that had arisen as to the value of the change. On the one side, certain portions of the critics had taken up the position of extreme opposition. They alleged that the change would lead to the disintegration of the power of control of the Central Government; they said that it would also lead to extravagance and waste on the part of the Local Governments, and that it would also lead to improper and injurious taxation. On the other hand, those who supported the change said that it would do exactly the opposite of all this. He admitted, after all, that this was the fate of all proposals to carry out any considerable administrative change; and in truth on such a subject the mere opinions of either party were really not of much value. For these reasons, he would ask the Council to let him put before them the actual facts of the expenditure and revenue of the Government of India during the last ten years, and he would ask them to judge for themselves as to what really was the state of things at present. He did not desire to go into speculations as to what the probable revenues and expenditure would be during the next year. The only really solid ground that any financier could have, in dealing with the future, was carefully to ascertain and appreciate the actual facts of the past, and this was what he would now ask the Council to do.

In the first place, the actual accounts proved that the total expenditure of the Government of India during the past ten years had increased by very nearly six millions sterling. In the year 1861-62, the total charge was £44,100,000; in 1865-66 it was £46,300,000; in 1870-71 it was £50,050,000, showing an increase, between the years 1861-62 and 1870-71, of £5,950,000. It was true that this increase of expenditure had also been attended by a corresponding increase of revenue; otherwise, of course, the country would have been in a state of hopeless bankruptcy. But, really, the state of things which admitted of such an increase of expenditure in nine years was not the less serious on account of such increase of revenue.

He would now ask the Council to follow him whilst he explained, as briefly as possible, the elements of this great increase of charge, which, in his opinion, had been referred to altogether wrong causes, and while he fixed the responsibility for this increased expenditure on the causes to which it was really due. The figures which he would take were based on the regular estimate of 1870-71: he thought it better to take those figures, and to refer to them than to the estimate of the coming year which had been laid before the Council. The separation, in the new budget, of the provincial charges made it difficult to make a comparison with the expenditure in previous years.

He had said before that the total increase of expenditure was £5,950,000. First of all, however, before going into details, he should explain that a good deal of this increase was due to the manner in which the accounts had been kept, and was merely nominal, having arisen from the increased strictness in the keeping of the public accounts. Nothing in the shape of deduction was now allowed; and the whole of every charge in the gross, without set-off, was considered as expenditure, in the same way as all income in the gross was now considered as revenue. There were also certain administrative changes which had led on the one side to the apparent increase of expenditure, and on the other to the apparent increase of income. Amongst these charges he might notice that under which official postage was now shewn as a charge against every Department, and that which required service telegrams to be paid for. These charges, of course, led to equivalent increases of revenue.

Again, an important change, causing an important addition to the apparent expenditure, had been made as a consequence of the amalgamation of the Indian Army with that of Great Britain. This was the abolition of the Army Service Funds. Now, the pensions which used to be paid from these Funds were discharged by the Government, the Government having *per contra* taken over the payments which were made by the officers who contributed to these Funds. The increase of charge had thus, to a certain extent at least, been accompanied by a corresponding increase of income. To what exact degree the accounts had been affected by these alterations of system it was quite impossible for him to say.

The first item which he would take, in proceeding to discuss the details of the total increase of charge, was the expenditure connected with the Army. In 1861-62, the total charge on account of the Army was £16,220,000; in 1870-71, it was £16,300,000, showing an increase of only £78,000. But, so far as he could make out, the accounts for 1861-62 shewed the charge after a large deduction of £937,000. He apprehended that, if the accounts had been kept as they were now, the charge for the Army would have been £17,160,000, instead of £16,220,000. If that was the case, there would have been a reduction of charge of no less than £860,000. Consequently, it might be positively affirmed that the Military charges had nothing to do with this great increase of expenditure.

The next item was Public Works. The Public Works charges had, up to the present time, been the scape-goat upon which all the obliquities of the finances had been thrown. Let us see what were the facts here. In 1861-62, the Public Works expenditure chargeable against the revenues for ordinary purposes, including everything except the Railway charges, was £4,115,000. The charges on account of Railways, including guaranteed interest, were £2,065,000. The total charge was therefore £6,180,000. He might say, here, that it was too commonly the custom, in dealing with these Public Works charges, to overlook this very important item of Railway interest, which was, of course, just as much a Public Works charge as money spent in the construction or repairs of any public building. Well, in 1865-66, the total expenditure under these two heads was £5,200,000, or £900,000 less than it was in 1861-62. In 1870-71, the total expenditure would be £6,039,000; therefore, the expenditure in this year on account of the Public Works Department was no less than £141,000 less than it was in 1861-62; and during these nine years the revenues had increased seven millions sterling. If anybody, on the face of that, could say that the Public Works expenditure now formed an improper burden upon the Government of India as compared with the expenditure in 1861-62, COLONEL STRACHEY must say that he could not agree with him. The expenditure upon Public Works Ordinary had been reduced by £175,000; but that did not really show the whole extent to which reductions had taken place. In the year 1861-62, the charges for Military Buildings amounted to £638,000; in 1870-71, they amounted to £950,000. The consequence was, that the Military expenditure during the last year had been £300,000 more than it was in 1861-62, and a corresponding reduction had been made, from the sum remaining from the total grant, for the other items, Roads and Civil Buildings. The consequence was that the reduction on these heads was no less than £475,000. He thought that, after that statement, no one could say with any degree of propriety that the Public Works grant had not been cut down as low as it possibly could be. His own opinion was that if, with any degree of reason, it was practicable to give a larger grant for Public Works, that larger grant ought to have been given. But he entirely admitted the absolute necessity of doing what was requisite to maintain an equilibrium in preference to anything else. For that reason, he had never hesitated in supporting the Government of India in the way of retrenchment in order to effect an equilibrium.

In order that the Council should correctly understand the position of the Public Works expenditure, he would remark that the year in which the Public Works outlay was the greatest was the year 1868-69—a year to which he had not before referred—in which it was £8,284,000, or two and a half millions in excess of the sums which he had taken in his comparison. But it would be remarked that the total outlay of the country in that year was also two and a half millions in excess of the total of the years to which he had referred. The consequence was that, if in 1868-69 the Public Works expenditure had been reduced to what it was in 1870-71, the total expenditure would still have been upwards of fifty millions, and still six millions in excess of 1861-62, and therefore the unusual Public Works expenditure of that year had nothing whatever to do with that general excess of charge. The absolute deficit in 1868-69 was £2,774,000, and there would still remain a deficit of half a million if the extra outlay of two and a half millions had not taken place. Of course the large Public Works expenditure in 1868-69 assisted in causing the deficit of two and three quarter millions; but the deficit was obviously quite as much due to the great simultaneous increase in the whole of the Civil charges to which he should now proceed to refer.

He would next remark on the interest of the Public Debt, with which he included the interest on deposits in the hands of the Government, upon which the Government paid interest. In 1861-62, this charge amounted to £5,190,000; in 1865-66 it amounted to £5,200,000; and in 1870-71, it amounted to £5,840,000, which showed that there had been a small increase in the charges for interest on account of the Public Debt. But this was reduced again by an increase of interest received by the Government, so that the real increase of charge was not important.

The Deductions from Revenue—under which he took actual refunds from revenue, and those appropriations of the revenue under Treaties and Assignments, which in reality were not charges, as they never formed part of the revenue, were, in 1861-62, £2,230,000; in 1865-66 and in 1870-71 were nearly at the same amount.

The total of these elements of charge—Army, Public Works, Interest on Debt, and Deductions from Revenue—being taken away, the rest were purely Civil charges. The total so to be deducted was, in 1861-62, £29,800,000, in 1865-66, £29,400,000, and in 1870-71 £30,250,000, showing an increase, between 1871 and 1872, of £424,000, which was mainly due to an increase of debt.

Therefore, the remaining expenditure for Civil charges was as follows:—In 1861-62, it was £14,274,000; it was raised in 1865-66 to £16,860,000; and was still further raised in 1870-71 to £19,800,000. Consequently, the increase in the Civil charges proper was £5,530,000. He would ask anybody to compare this great increase of the Civil charges with the absolute and positive decrease in the Public Works expenditure, and then to say to what any present financial difficulties of the Government of India, such as they were, were actually due.

He would now follow this increase of £5,530,000, and let the Council see where it came from. First, he would refer to the Home charges. A great part of these charges consisted of expenditure in regard to which the Secretary of State was only the agent of the Government of India. There was a large expenditure incurred in England on account of the payment of pensions and the salaries of officers on leave. Also, a large charge on account of the Army for stores, and payments to the British Government on account of the European troops. He thought the idea often entertained, that the financial management in the India Office was lax, was altogether erroneous. His opinion was that the administration of the Secretary of State in this respect was unexceptionable. He did not mean to say that such items of expenditure as the grant to the Mysore Family and the Ball to the Sultan might not be fairly criticized; but

they were not recurring charges, and could not justly be regarded as causes of financial difficulty.

The first portion of the Civil charges was for the General Administration. In the course of nine years, this showed an increase of £500,000. In 1861-62, the Home charges, which gave the whole cost of the administration in England, were £185,000; in 1865-66, they amounted to £184,000; and in 1870-71, they stood at £207,000, showing an increase of £22,000, or little more than ten per cent. Consequently, the rest of the increase, £480,000, was due to the General Administration in India.

He next came to what might be called subsidiary administrative charges, such as the charges for the Diplomatic, Marine, Medical and Educational Departments. All these branches of administration had led to an increase of £630,000.

He now came to Law and Justice. On this, there had been an increase of no less than £1,183,000 since 1861-62, of which one million was due to Judicial charges and £120,000 to Police. Allowing for the set-off in shape of receipts under these heads, the nett increase of charge was still about £700,000.

Next followed the charges on account of the Departments for the collection of the revenues. The charges on account of the Land Revenue and the administration of the Forest Department shewed an increase of £588,000, about £300,000 of which was due to the increase of Forest Establishments, and the remainder was chiefly due to the increase in the outlay on Revenue Surveys and Settlements. Under the head of Excise, there was an increase of £210,000; under the head of Income Tax, there was a reduction of £77,000. In the Salt Department, there was an apparent decrease of £280,000; but this was only apparent, because, in 1861-62, £400,000 was spent in Bengal in the manufacture of Salt, which had after that year ceased, so that there had been a virtual increase of £100,000. Opium shewed an increase of £624,000, which, he presumed, was due to the increased area under cultivation. In Stamps, Stationery and Printing, there had been an increase of £200,000, which was largely due to Printing. The whole of the Departments for the collection of the revenue gave an increase of £1,294,000. Against this was no doubt a large increase of income, amounting to about five millions, but to the increases he would call attention presently.

Then came the charges on account of the Mint, Post Office and Telegraph Departments. The expenditure on account of the two last shewed a considerable increase; but both those Departments shewed also an increase of revenue which more than compensated the increase of charge.

He now came to the charges on account of Pensions, which had risen in India from £612,000 to £679,000, showing an increase of £67,000. The charge on account of Home Pensions had risen from £276,000, in 1861-62, to £288,000 in 1865-66, and to £780,000 in 1870-71, showing an apparent increase of £500,000. He thought it was to be regretted that the accounts did not show what were the actual charges against the revenues on account of Pensions, and how far the outlay was covered by the payments to Funds. This point, he was of opinion, was worthy of the attention of the Financial Department.

The last item was on account of Miscellaneous Charges, which amounted in 1861-62 to £520,000, in 1865-66 to £1,383,000, and in 1870-71 to £1,400,000; showing an increase of £875,000. It was only necessary to remark, on this, that there appeared a tendency to throw more and more charges under the head of Miscellaneous, which had now consequently become a formidable item, being now commonly over a million sterling. He thought that it was very desirable for the Financial Department to consider whether it might not be possible to do something to show these charges more in detail, in order that the public might see what was their nature.

Before leaving the question of Public Works expenditure, he would observe, in regard to the expenditure on account of Barracks, that, out of the ten millions which it was supposed in 1865-66 would be necessary to provide for the ac-

commodation of the European troops, six and a half millions had been expended up to the end of 1869-70, and out of that sum about four millions was for new buildings. He was not able to say, at the present moment, what the amount was likely to be at the end of the present year. In general terms, he might say that the Government of India had made up its mind that it would not continue the construction of the upper-storied Barracks more than was necessary by the present condition of the buildings in progress, or than might be requisite to provide buildings of that character to ensure the health of the troops in unhealthy localities. He had no doubt it would be found that a considerably less amount than the residue of the ten millions would suffice for the satisfactory housing of the European Army.

With reference to the money made available to the Local Governments under the head of Local Public Works for the coming year, complaints had been made in various quarters that the grant was not what it ought to be. The fact was that the grant of 1871-72 was within £100,000 of what it was in the current year, and of that amount there was, for Roads and Buildings, £80,000 more than there was in the current year. The expenditure for the coming year on account of Public Works would be £5,971,000, which was about £100,000 less than was estimated for the current year, and, consequently, about £275,000 less than the outlay in 1861-62. He confessed he did not think that that was a satisfactory state of things, but it was all that could be afforded for the Public Works Department, and we must get on as best we might.

From a consideration of the figures he had stated to the Council, it was apparent that it was fortunate that the grant for Public Works had been so completely within the control of the Government of India. It had been found possible to reduce that expenditure suddenly, and by means of that reduction the Government had been able to bring the finances to a practical state of equilibrium. The control of the demands that had led to this great growth of charge, the details of which he had explained, had been the practical problem which the Government of India had to solve; and the conclusion to which it had come was, that this could be done only in one way, namely, by putting a specific limit to the power of the local administrations to increase the present outlay under certain heads of services, except so far as they could find the means of meeting the increased outlay by increased income.

His Honour the Lieutenant-Governor, when he addressed the Council last week, although he agreed fully in the propriety of the general measure which the Government had adopted in relation to the financial administration, made a complaint that the amount placed at his disposal was somewhat smaller than he should desire to obtain for carrying on the administration of the province under His Honour's control. It had always seemed to him that one of the most singular features of the relations between the Local Governments and the Government of India was the difficulty which the local authorities had in perceiving the utter impossibility there was on the part of the Government of India to find money for them when it did not exist. All that the Government of India had been able to do for the coming year, without getting into further financial difficulties, was to distribute to the local authorities such sums as could be provided, after carefully examining the relative claims of each province, from the whole amount available for the purpose.

It would be useful before he ended to consider, in relation to the growth of charges of which he had spoken, what had been the condition of the revenues. In 1861-62, the total revenue was £44,000,000; in 1865-66 it had risen to £49,000,000, and in 1870-71 it was £51,000,000, showing an increase of seven millions. There was an increase under almost every head of income. The increase under the heads of Salt and Opium, the two most important of these heads, was, in Salt 1,500,000, and in Opium £1,600,000. Allowing for the increase of charge corresponding to the increase of revenue, it would be found that, in the case of Opium, the actual nett increase of revenue had only been about one million. On the whole, the nett increase of the main items of

revenue, after allowing for the increase of charge, had been £3,870,000, while the nett increase of charge on the main items of expenditure for civil administration purposes, after allowing for increase of income, had been £2,700,000. The improvement corresponded to the surplus of the current year, but would be more than counterbalanced by the reduction of the income-tax.

Under the arrangements now made, it was proposed to give up the income-tax to the amount of one and a half million. Consequently, the increase of *Income* of seven millions, as compared to 1861-62, would be reduced to five and a half millions. Relatively speaking, therefore, and allowing for the increase of *Charge* of six millions in the coming year, the Government, on the whole, would be £500,000 worse off than in 1861-62.

That seemed to him quite a sufficient reason for the Local Governments being satisfied with the assignments made, and, when viewed in relation to the small surplus expected for the coming year, shewed that the amount of these assignments might be said to be excessive rather than anything else.

The general conclusion to be derived from this review of the revenues of India was to show that there had been an extremely satisfactory growth under every head, and, under these circumstances, there could be no greater error than to talk of the unelastic character of the Indian revenues. In fact, the revenue had increased at the rate of nearly half a million a year, and it was quite evident that all that was really necessary to establish a perfectly satisfactory condition of the finances in future was to put a stop to the growth of the charges, for, in reality, it was wholly the increase of expenditure that had brought the Government into financial difficulties, in spite of the constant growth of the revenues.

MAJOR GENERAL the Hon'ble H. W. NORMAN said that, like the Hon'ble Members who had preceded him, he was not an advocate for the imposition of an income-tax in this country; but as he felt convinced that the proceeds of this tax were really required, he thought the Council might be well satisfied at the great step in advance which was now proposed to be taken in reducing the income-tax to one per cent., and in exempting from its operation all that large class of persons whose incomes ranged between rupees five hundred and rupees seven hundred and fifty per annum. He believed he was right in rejecting the idea entertained by some Hon'ble Members that, in accepting this Income Tax Bill, we in any way accepted the principle of an income-tax as a permanent measure. He would therefore support the Bill. But as he strongly felt that an income-tax afforded numerous opportunities for oppression and deceit, he looked forward earnestly and hopefully for the day when the income-tax in India would be a thing of the past. He thought, however, that the Select Committee to whom the Bill would be referred might possibly improve the present Bill.

With regard to what had fallen from the Hon'ble Mr. Chapman as to the possible reductions in the Military expenditure, he would take the opportunity of stating that, in compliance with the suggestion made last year by his Lordship, he proposed at a future stage to submit to the Council a brief statement of the measures which had been taken to reduce Military expenditure.

The Hon'ble Member had also alluded to the expenditure under the head of Marine. He would explain that that expenditure covered the cost of a great number of vessels and establishments on the rivers and sea-board of India, and also the charge on account of six vessels of Her Majesty's Navy placed at the service of the Government of India. A reduction of more than £50,000 had been made this year in the Marine expenditure, and the strictest attention was now being directed to economy in that and other branches of the service.

The Hon'ble MR. ELLIS said that he should not be justified in taking up the time of the Council with any explanation of the general financial policy

of the Government, as other members of the Government were far more competent than himself to do so. But he trusted that he would be excused for saying a few words as to the financial measure of this year, which closely affected many of the branches of administration with which he had been connected. Before touching on that subject, he begged permission to say a few words in reference to what had fallen from the Hon'ble Member opposite, in regard to the Bill now before the Council. He would not stop to rebut the assertion that the income-tax was not necessary on the ground that the receipts were under-estimated and the expenditure over-estimated. He was of opinion that the estimates this year were framed with great care; but the Hon'ble Sir Richard Temple was better able to defend the estimates than he was. Admitting, however, that this reason for the abolition of the income-tax was well founded, he would still say that he could not concur with those Hon'ble Members who advocated its abolition. Even if it were proved that our out-turn was likely to be better than we expected, it would be incumbent upon us to relieve other interests, rather than abolish what remained of the income-tax. He thought the remarks made by the Hon'ble Mr. Bullen Smith and other Members in regard to the export-duties upon rice, and the sugar-duties in the North-Western Provinces, would show this. These items certainly would demand our consideration, with a view to their revision, if not their abolition, before we proceeded further in the reduction of the income-tax. As to the general policy of the tax, it was not as if it were a question of the first imposition of an income-tax. He never was enamoured of it. But now that we had it, he considered that it was of very doubtful expediency to do away with it without having something in its place. It was better, in fact, to bear the ills we had, than fly to others that we knew not of. This view of the question was supported by what had been related by His Honour the Lieutenant Governor, who told us that, in spite of the oppression which had been alluded to, some intelligent Native gentlemen had come to him with a proposal for the enhancement of that tax for local purposes. MR. ELLIS thought that the general discontent spoken of must have been exaggerated; and he would add that those gentlemen who had urged that objection had failed to distinguish between the dissatisfaction caused by a high rate of tax and such discontent as was due to the tax itself. Those who opposed the tax for the most part admitted its suitability to the presidency towns and the large centres of commerce; he, on the other hand, would admit that, in some places, this tax was unsuitable. But granting that unsuitability, he would say that the evils complained of were such as were not beyond relief, and that the difficulties were such as were not irremediable: a great part of those evils arose from the minimum of assessment being too low, an evil which it was proposed to redress now, and this alteration would give a large measure of relief to those peasant proprietors whose cause the Hon'ble Mr. Robinson had so feelingly advocated. In regard to the oppression on which the Hon'ble Mr. Inglis had so forcibly dwelt, we must look to a better administration for their redress; and he (MR. ELLIS) was persuaded that, if the Hon'ble Member and others who were so anxious to redress grievances would give their minds to the subject, it would be easy to devise remedies. He could remember traditions of a time when greater oppression was rife in regard to the collection of land-revenue in the Western Presidency, and he would appeal to any one who knew that Presidency now, and ask him whether any such general oppression existed at the present day. The extortion in the collection of the income-tax was due in a great measure to its being a new tax, and he was confident that, as the scope of it was better known, and as the officers of Government became more familiar with its working, they would be able to devise means to redress wrong and corruption, as had been done before in India. No substitute had been suggested whereby we might reach the wealthy men in the presidency towns, nor had those gentlemen who opposed the tax told us, except by a surmise that we had over-estimated our expenditure and under-estimated our proceeds, how we ought to meet the deficit of £600,000

which the income-tax proposed to cover. Until they did this, he must vote for the retention of the income-tax as a part of our fiscal system.

Passing to other criticisms, he observed that the Hon'ble Mr. Chapman had called for a declaration from the Hon'ble Sir Richard Temple as to what constituted a surplus. In regard to this, he was not going to say anything, as he might be heterodox in his opinions. It was a matter for the Finance Minister and not for him to deal with. But there were two items which the Hon'ble Member had mentioned, on which he wished to say a few words—the grant of £40,000 for the Indian Museum, and the grant of £200,000 for provincial services Whatever might be the principle which should regulate surpluses, there could be no doubt that these grants were right and proper. The grant for the Museum might be briefly explained. Our position resembled very much that of a man who had given a draft, promising to pay a sum of money by a certain date. If, owing to misfortunes, he had got into embarrassed circumstances and was unable to fulfil his promise, he would be wrong and might be pitied. But if, on the date for payment, he had the money at his bankers, and if, then, owing to rules he laid down for himself, he said he must defer payment of the liability, we should call him nothing better than a swindler. We were under an obligation to build the Museum by the 23rd of March instant, and owing to circumstances, we had been unable to give effect to that intention. But when we had a balance in hand from which, in the spirit, if not in the letter, the bond might be satisfied, he could not conceive any one hesitating at once to fulfil the obligation, and make over the money for the completion of the building.

Then, with regard to the twenty lákhs for provincial services, this question rested on grounds quite apart from the question as to what might be done with a surplus. The position was simply this. At the commencement of the year, we made certain provincial service assignments according to our means. As the year wore, we found that we could give £200,000 more, to be placed to the credit of these services, and this amount was given. Now it had been resolved that, in all future years, the sums devoted to provincial services should be at the disposal of the Local Governments, and should not lapse to the imperial revenues, but remain to the credit of those Governments, and the £200,000 would similarly remain to their credit. It was not for the expenses of the Imperial Government in this or any other year that this sum was set aside, but for expenditure on those services at the discretion of the Local Governments. Mr. Ellis contended, therefore, that, whatever might be the Hon'ble Sir Richard Temple's exposition of the general policy of the Government as regards surpluses, he was fully justified in dealing in this way with the amounts in question.

He would now proceed to consider, next, the very important subject which formed a prominent feature in the financial administration of the Government this year. He need hardly say that he referred to the scheme for enlarging the control of the Local Governments over their own finances. He had all his official life been an advocate for such enlargement, and he was glad to find that the scheme had met with so very little opposition, and that those who did oppose it had so very little to say against it. He thought that the objections taken to the scheme might be reduced to two. There was the objection, which would be serious if well founded, that the Local Governments were by this scheme forced heavily to tax the people subject to their control; and there was the objection, taken very freely by the Press in the presidency towns, and which had been repeated by His Honour the Lieutenant Governor, that the assignments upon which the allotments had been made were starved assignments, and less than had been hitherto enjoyed by the several Local Governments. Now, he must beg the Council to bear with him whilst he gave a few figures which would show that these objections were not valid.

It would be in the recollection of the Council that the assignments were based on the estimates for the year 1870-71, and that a reduction of about

seven per cent. had been made in the assignments to each of the Local Governments. He must take leave now to discuss separately the Civil Departments, as distinguished from the Public Works Department, and he would show from the figures that, as far as regards the Civil assignments, which formed the basis of settlement, there was no starving at all, but, on the contrary, that the Local Governments had received allotments based on very full and liberal allowances. Well, then, the assignments, after deducting receipts, were, for all India, under the heads of Education, Police, Registration, Gaols, Printing and Medical Services, £3,607,000. Now, as compared with the expenditure in the year just coming to an end, we found that, in this year, they would spend on those services £3,450,000. But the objectors said, that this year was one of starvation, and was therefore no criterion upon which to proceed, and they would refer to the allotments of other years. In answer to that, he would ask them to take the estimates of the year 1869-70, which were framed when we were in a state of financial prosperity, and when no doubt was entertained as to the healthy condition of our finances. In that year there was estimated for these provincial services only £3,443,000, and therefore, compared with what was considered sufficient when there was no doubt of our financial position, he thought the grant of 1870-71 most liberal. Compare it further with what had been assigned in the years when there was abundance and no check upon our administrative expenditure. When we compared the assignments on which the allotments to Local Governments were based, we found that it was £3,607,000, against an average on the actual expenditure of five years, from 1863-64 to 1868-69, of only £3,222,000. He thought, therefore, as regards the whole of India, we might assure the Local Governments that the basis of their assignments was ample and sufficient. But as the greatest complaints had been made in Bengal, Madras and Bombay, he must ask the Council to bear with him for a few minutes more, whilst he gave the figures for those three Local Governments. In Bengal, the figures were £941,500, against a budget-assignment, in 1869-70, of £919,000, and an average actual expenditure, from 1863 to 1869, of £822,000. There could be no reason for complaint there. In Madras, again, we had £574,000, against £546,000 in 1869-70, and an average of £525,000 in former years. In Bombay, there was an assignment of £673,500, against a budget-allotment, in 1869-70, of £570,500, and an average of former years of £558,500. It would be understood that, from the assignments he had mentioned, a deduction of seven per cent. had been made, and even after that deduction, the allotments made would contrast not unfavourably, when compared with the budget-assignments of 1869-70, and would compare very favourably when contrasted with the average actual expenditure of former years, when there were no doubts of our financial position. He thought, therefore, that it would not be competent for any one, after the exposition of these figures, to say that, as far as regards the Civil assignments of the Local Governments, they had been based on starved assignments. Then, it might be asked, where was the reduction? He answered in two words—in the Public Works Department. And he thought that, after what the Council had heard from Colonel Strachey, no one could fail to be convinced but that a reduction was inevitable in the Public Works. He had told you that, in all Public Works Imperial, as well as those included in the assignments to the Local Governments, in all alike, there had been large reductions. Why were those reductions made? Because we had no more money to spare. Well, those who cavilled at the policy of the Government of India were most prone to reproach us for our extravagance in Public Works. It could not be urged now as a reproach that, in our allotments to Local Governments, we had been making retrenchments, for, as Colonel Strachey had shown, we had reduced all the Public Works grants. It must be borne in mind that, as we had not sufficient money to give to the Local Governments to carry out all the improvements they desired, they would, without any connection with this scheme of decentralization, have to devise means to get the money, or go without the works. It would be clear that the assignments for the civil portion of the

provincial charges were sufficiently liberal, and that there could be no ground whatever for the imposition of additional taxation on account of these departments; it remained to be considered whether the contraction of the Public Works grant afforded such ground. He would beg the Council to bear in mind that, even if this scheme were not carried out, the money would not be available; moreover, he would have it borne in mind that all those Local Governments who had legislatures of their own had, for some time past, quite independently of this scheme of the Government of India, been devising means for raising money by local taxation. The Madras legislature had already passed two such Bills, which had been long pending before the local Council; and he would say, with regard to Madras, that he must confess that he was unable to receive the figures given to them by the Hon'ble Mr. Robinson, as representing new and local taxation in Madras. MR. ELLIS hesitated to question them, as he had not the Madras Bills before him; but in the former discussions of the Madras legislature which he had read carefully, he could see no trace of that vast greed on the part of the Madras Government which his hon'ble friend had represented. On the contrary, those measures appeared to him to be most moderate. Under these two Bills, the amount that would be raised was within £300,000, and that amount, they were told, it was proposed to arrive at by degrees. He confessed that, until he saw the Bills themselves, he should hesitate to accept as correct the basis of the Hon'ble Mr. Robinson's calculations. Had he been asked to state which of the Local Governments would be the least likely to impose an improper burden on its people, he would say that it was the Madras Government. It was essentially a paternal Government, and it would be the very last to attempt to raise from the people anything more than they could be reasonably called upon to bear. Any how, these Bills had been commenced with long before the scheme for carrying out the system of provincial assignments had been started. In Bombay, also, as had been stated by the Hon'ble Mr. Chapman, Bills had been some time under consideration with a view to further taxation by municipalities in towns. Again, in Bengal, as every one was aware, correspondence had for a long time been going on as to the raising of further funds for Education and Roads; therefore, he said that these measures of taxation were independent of the scheme of the Government of India, and not in any way initiated and forced upon the Local Governments in consequence of that scheme. They were initiated and brought about by the feeling of the Local Governments that further improvement was required, and that the funds would not be forthcoming from imperial resources. He submitted that it had been shown that the allotments to the provincial Governments were sufficient, except in so far as related to the allotments for Public Works, and for these latter more could not be afforded. Therefore, he did say that there was nothing in the action of the Government of India to compel the Governments to impose upon the people a burden greater than they were able to bear. As regards the three Governments who had legislatures of their own, Bills had been introduced or were under consideration for some time past for the raising of funds for local improvements. As regards the North-Western Provinces and Oudh, Bills for this purpose were now before the Council, and it would be in the power of this Council carefully to consider those Bills, and not impose on the people of those provinces more taxation than was justified by a reasonable demand for improvement. In conclusion, he trusted that no difficulties would be thrown in the way of carrying out the so-called measure of decentralization, for he believed that it was calculated to increase the efficiency and economy of administration in India.

The Hon'ble MR. STEPHEN had not intended to trouble the Council with any observations upon the policy of an income-tax; but in the course of the debate, several observations had fallen from Hon'ble Members which appeared to him to call for some remarks upon his part. The first observation to which he would refer was made by His Honour the Lieutenant

Governor of Bengal, and he referred to it, not only on account of the weight which must attach to every observation which fell from His Honour, but also on account of its great plausibility, and because it specially pointed to the Department of which MR. STEPHEN had the honour to be the head. His Honour observed that a reference of this Bill to a Select Committee with instructions to report in a week, was hardly consistent with a due regard to the public interest. MR. STEPHEN considered that a very serious charge, and he begged leave to remark that, as far as he could form a judgment upon the subject, it was not deserved. Of course, there were topics connected with the income-tax which you might discuss, not only for weeks, but for months, and it might be a question whether, at the end of those months, you would be in a better position than at the commencement. We all remembered

> "Others, apart, sat on a hill retired,
> In thoughts more elevate, and reasoned high
> Of Providence, Foreknowledge, Will and Fate—
> Fixed Fate, Free Will, Foreknowledge absolute,
> And found no end in wandering mazes lost."

The discussion on the income-tax which His Honour suggested might lead to similar results, and he hoped it might not be undertaken. On the other hand, if the Committee confined itself, as MR. STEPHEN thought it should, to the discussion of the changes proposed to be made in the Act of last year, it could perfectly well dispose of them in a week. The changes proposed were all mentioned by the Hon'ble Sir Richard Temple. They were eleven in number. The questions which His Honour wished us to discuss were questions of a very different kind. His Honour's conversation with the American gentleman to whom he had referred, had suggested to him that it would be a good plan to take an account of the whole value of the property of every man taxed under the Bill. Then you would estimate the permanent income that would probably accrue to him therefrom. Then you would put on one anna for one thing, and another anna for another, till at last you brought his income under a satisfactory assessment. After you had performed that operation, you would have to proceed to an enquiry as to the sources of his income, and when that was ascertained, you would be in a position to decide what proportion of his income was to be regarded as property and what as income. This process would open out a wide field of discussion, especially when it was applied to a country under our rule containing a population of 150 millions. This, however, was only the beginning of troubles. The next question would be how the principle of the distinction between property and income was to be adjusted to the circumstances of the different classes of the community. For instance in the cases of a barrister, a merchant and a civilian, how much of the income of each was to be regarded as property and how much as income, special reference being had to the fact that some portion of the covenanted officer's salary was in the nature of compensation for coming out to this country. If, having entered into all that, we were to go on to enquire from what point of view our Native fellow-subjects regarded the large incomes paid to officials in this country, and how far they thought it just to regard part of them as property and part as income, there was, no doubt, room for a great deal of enquiry, for which one week would be far too short a time. But over and above all this, an abstract principle had been laid down, which amounted to this—that no tax was just which did not impose equal sacrifices on those who paid it. That was a principle to which he (MR. STEPHEN) did not assent, and its discussion might take some time and end in a difference of opinion. Supposing it to be established, when you came to apply it practically, how were you to discover what was an equal sacrifice? How far could you say that a man, who paid five per cent. out of £5,000 a year, made the same sacrifice, as a man who paid five per cent. on £100 a year? How would you draw a comparison between an English barrister, an Indian ryot and a small zamíndár? These questions were as hopeless as those of free-will and foreknowledge, and yet these were the questions on which His

Honour suggested that the Committee should enquire and take evidence. MR. STEPHEN earnestly trusted that, amongst the duties he discharged in this country, he might never be called upon to preside at a Committee to enquire into such questions. He took a humbler view of the functions which this Council had to perform, and which were at present before them. The Bill contained eleven slight alterations of the existing law, which must be thoroughly discussed. With these questions it was quite possible to deal; but if we went into general principles, and the application of these principles to the circumstances in which we stood, we should be going very far out of our depth. Even if you confined the area of discussion to the project of adapting the English Income Tax Act to India, the difficulty would be enormous. It would be necessary to adapt to India schedules A, B, C and D of the English Income Tax Act, together with endless questions about exemptions, deductions, qualifications, returns and other things, and the result would be that it would become absolutely necessary to inflict upon the whole community a most elaborate body of law and forms of the most intricate description. He could only say that the little finger of an Act of that kind would be thicker than the somewhat attenuated loins of the present Bill.

But passing from that, he came to the consideration of several other observations. The first of these fell from the Hon'ble Mr. Chapman. He criticised at length the expenditure on account of certain salaries paid to the officers of Government, and he asked a variety of questions, which MR. STEPHEN did not feel himself called upon in any way to answer, because they referred to branches of the revenue of which he had no particular knowledge. But he did allude to two or three matters to which MR. STEPHEN considered it his duty to refer. Mr. Chapman had observed, for one thing, that he considered his own services as an Additional Member of the Legislative Council to be not worth his salary. Speaking with some considerable knowledge of the subject, MR. STEPHEN would say that Mr. Chapman was by no means the best judge on that subject. He (MR. STEPHEN) had had the pleasure of being associated with the Hon'ble Member in this Council for many months past, and he was sure that the assistance which he had rendered in the improvement of the laws was of very great importance, and fully justified his presence in this Council. MR. STEPHEN thought it quite a mistake to suppose, as some Indian officers appeared to him to suppose, that, unless a man was kept very hard at work from early in the morning till late in the evening, he was not earning his salary. He would altogether deny the truth of such criticisms. It was absolutely necessary, in order that good laws should be made, that ample experience and advice should be provided for the assistance of those who were charged with the duty of making laws. His hon'ble friend and his colleagues might find during their presence at Calcutta that they were not kept quite as hard at work as they usually were. It appeared to him (MR. STEPHEN) that many Indian officials had a morbid appetite for hard work. He himself had not led an altogether idle life, but he thought it a mistake to consider that the time spent in advising on and preparing legislation was not adequately and properly employed, even if the legislators were not actually at work for the whole of every day.

With reference to Mr. Chapman's remark that to have in each department a Member of Council and a Secretary was a superfluous expense, MR. STEPHEN would only say that he felt some delicacy in answering such a criticism. Whether the Members of the Executive Council did their work properly or otherwise was a question on which he could give no opinion for obvious reasons; but he could not understand how it could be seriously questioned that there was plenty of work for them to do. It appeared to him that no talents and no energy could be too great to discharge the duties of a Member of Council as they should be discharged. He would be the last man to depreciate the value of the services of the Secretaries to Government, whether in his own or in other departments; but there was ample work both for them and for the

Members of Council who presided over the departments to which they were attached. Speaking for his own department, he felt perfectly certain that neither Mr. Stokes nor he would be able to undertake the duties of the other, in addition to his own, nor did he believe that any one man could discharge them all.

But there was one further remark to which he must refer more particularly. The Hon'ble Mr. Chapman spoke of the High Court Judges, and referred to the difference of the salaries which those officers received in the Presidencies of Bengal, Madras and Bombay, respectively. The way in which this difference was accounted for was, that the expense of living in Calcutta was greater than at the other presidency towns. Whether that was a fact, and whether it was so with regard to Bombay in particular, were questions upon which he could form no opinion. But this he could say with very considerable confidence, and from a long knowledge of English barristers, and the prospects held out by the judicial service at home, that he did not believe that, you could get the class of men you would wish to get as High Court Judges at lower salaries than those now paid to them. He believed that, at the present time, there were few men in England who would accept a High Court Judgeship, who would not remain in England for £1,500 a year. He said this from personal knowledge and experience in such matters; and this fact bore on the expense of the judicial service in this country. If you wanted a man who had more or less an independent position to leave home in middle life, you would have to pay him about three times as high a salary as he would take at home. This consideration bore strongly on the question of the employment of Native Judges. He thought it would be reasonable that a Native Judge of equal standing, rank and ability ought to be contented with a salary much lower than that which was paid to the European Judge, except, of course, in the case of a class of practitioners whose professional income reached the European standard. A large part of the salaries paid to Europeans in this country, and in particular to European Judges, was in the nature of compensation for coming to an unhealthy climate, breaking off home associations and family connexions, and keeping up at very great expense relations with England. It was absurd to pay a Native of the country for what he did not lose. It was like paying for Native goods the price which you had to pay for goods imported from Europe. The European article might be, and he believed that in the present case it was, worth the price paid for it, but to make its price the standard for an article produced on the spot appeared to him altogether absurd. He was not, of course, prepared to say what specific inference was to be drawn from these considerations; but the matter was not irrelevant to the budget.

In conclusion, he thought that it might interest the Hon'ble Messrs. Robinson, Inglis and Chapman to hear how some of the observations which they made regarding the income-tax struck persons who looked upon the subject without a special knowledge of India. We had heard a great deal about dissatisfaction; we had heard a great deal about unpopularity; we had heard a great deal about the hostility of the Press at Calcutta; we had heard a great deal about change, and the people not knowing what they would have to pay. The principal point which struck him was that what the people really disliked was to pay money. They did not like to pay, and it was very natural that they should not; he never heard of any human being who did, and he could well believe that the people specially disliked paying at $3\frac{1}{8}$ per cent. of their incomes. That they would dislike paying $1\frac{1}{4}$ per cent. appeared to him beyond a doubt, but that they would dislike it to the same degree appeared to him extremely improbable. For ten years they had actually paid this tax under different shapes, without any particular complaint, and as they complained when the rate was raised, he (MR. STEPHEN) believed that what they objected to was, not the tax, but the amount of it—the payment, and not the change of which Mr. Chapman had said so much.

[The Hon'ble MR. CHAPMAN said that his remarks were made with reference to local taxation. The Hon'ble MR. STEPHEN continued.]

He had no doubt that they disliked even that. Whether they paid under a local law passed by the Local Government, or under an imperial law passed by the Supreme Government, they had to pay, and that was what they disliked. He could fully understand that this was a tax extremely unpleasant to collect, and equally unpleasant to pay. He could fully appreciate the difficulties which every person had experienced who had anything to do with the tax. But he could not conceal from himself the fact, that we were in a position in which it was absolutely impossible to take any step in any direction or to stand still without incurring great difficulties and considerable risk. If you said that change was so bad that you would have no change, you would come to a state of things, in which you would feel the necessity of a change. If you said that you would remedy that state of things, then you would experience the inconvenience of changes. If you put on an income-tax, the collector would point out the difficulty of working it. If you put on some other tax, he would say the same thing. The main object to be aimed at was the general improvement of the government of the country, and he might be permitted to say that the Civil Service appeared to have devoted themselves to this object with a degree of zeal, industry and success which called forth his admiration whenever he thought of it. The undertaking to which they had devoted their lives was one of the utmost difficulty, and the general result, brought about by arduous labour, continued now for upwards of a century, was one of which every Englishman should be proud. But that result was of necessity brought about by a continual series of delicate and dangerous experiments. This state of things was inseparable from the position of the British empire in India. The policy of the Government was not condemned by showing that it involved difficulty or even danger, for to suppose that the Government of this country would ever be free from difficulty or danger, was to suppose an impossibility. It was probably more obvious to a new comer than to an Englishman who had lived long in India that we were engaged in carrying out one of the most gigantic, one of the most delicate, and hitherto one of the most gloriously successful, enterprises that was ever undertaken in this world; and this should never be forgotten when any particular measure was criticized on the ground of the difficulties or dangers connected with its adoption.

The Hon'ble MR. STRACHEY said that, notwithstanding the length to which the debate had proceeded and the lateness of the hour, he was unwilling to give a silent vote on the Bill before the Council. There was only one point on which he desired to make a few observations. Regarding the general questions that were at issue, he thought it unnecessary to say anything. His hon'ble friend Mr. Inglis, in particular, had spoken in terms which, with all deference to his hon'ble friend, he must characterize as most extreme as regards the extortion and corruption which had been committed in the North-Western Provinces in the assessment and collection of the income-tax. He did not think that His Honour the Lieutenant Governor of the North-Western Provinces would thank his hon'ble friend for that testimony. Speaking of India in general, Mr. Inglis said that he believed that, for every two millions which the people paid rightly to the tax, they were made to pay two millions more by bribery and corruption and oppression. MR. STRACHEY totally declined to believe anything of the sort. He disbelieved anything so extremely discreditable to the Local Governments, and he considered that he was entitled, from his personal knowledge of facts, to give to any such statement an absolute and unqualified contradiction. He did not for a moment intend to assert that no abuses had occurred. His hon'ble friend had spoken as if all our experience of the income-tax had been gained during the last year. But he would remind the Council, as had been already said, that in one shape or

other, we had had an income-tax in this country for the last ten years; for the so-called license-tax and certificate-tax had been nothing but income-taxes, with this difference, that they did not apply to all classes of the community, and were levied at a lower rate. He happened to know, personally, a good deal about Mr. Wilson's Income Tax Act, which was imposed ten years ago, and which had been specially referred to by an Hon'ble Member. That tax, when it was first imposed, was levied at a rate of four per cent., instead of, as in the past year, at something over three per cent., and the limit of incomes liable to assessment was Rs. 200 a year, instead of Rs. 500. He would invite anybody to look at the reports regarding the working of the Income Tax Act of that time and its results. They were full of complaints of every kind as to the unsuitability of many of the provisions of the law; complaints, for example, of the complicated returns, which no human being (he could answer for himself) could understand, and of which, when filled up, ninety per cent. were absolutely worthless. But speaking generally, he could say, from his own knowledge and recollection of the facts, that the highest and best authorities on the subject, almost from one end of India to another, had declared their conviction that, however unsuitable an income-tax might be to India, and however great the defects of that particular law might have been, at any rate this was proved that the income-tax had been levied without any serious oppression, without serious dissatisfaction, and without any political danger. In those days, he was himself a Collector and Magistrate in one of the largest districts in the North-Western Provinces, and had personally had the duty of superintending, in all its details, the assessment and collection of the income-tax. Independently of what he saw and did himself, he was in a position in which, he could safely say, no man had better opportunities of seeing and hearing all that went on in the North-Western Provinces, in regard to the management of the tax. He might add, he believed with truth, that probably no man ever used stronger language than he had himself used regarding the faults of that tax. But this he would assert very positively, from his own personal knowledge and experience, that if, in any district, the people were harassed and oppressed, and if extortion was practised upon them, it could only result from gross maladministration. He entirely denied that, if the local officers did their duty, these malpractices of which we heard so much could have occurred. He could not imagine that the administration in this country, and in the North-Western Provinces in particular, had so very lamentably degenerated of late years. He did not for a moment deny that abuses, and great abuses, might occur, and had occurred, in particular cases, in the administration of this law. What he denied was that these abuses had been the general rule. The difficulty, no doubt, of making assessments, had been great in some parts of India; in Bengal, in particular, the difficulty had been extreme. But he would repeat that, so far as Northern India was concerned, if any Collector or Commissioner told him that these abominations of which we had been told were going on as a common and universal practice, he had given the most complete evidence of his utter incapacity for performing his duties. It seemed to him that we had had ample and complete experience during the last ten years in regard to the operations of the Income Tax Act in India. The result of that experience was (as the Hon'ble Mr. Stephen had said) that when the rate of the tax was high, there was discontent; but when it was low, no difficulties occurred and no opposition was experienced. So long as the tax was low, we heard little or nothing of oppression or extortion or corruption. The truth was that, up to the present time, from the time when Mr. Wilson's tax was first imposed, no serious attempt had ever been made to bring into proper order the machinery for working this tax. We had always been dealing with it in a spasmodic kind of way; one year the limit had been at one rate, and one year at another. If our object had been to make the tax unpopular, we could not have gone to work in a better way. Judging from the experience of the last ten years, if the tax was kept at such a rate as now proposed and small incomes were left untouched, and if we took

anything like the same pains in making our arrangements for the assessment and collection of the tax that we took for the assessment and collection of other branches of our revenue, he saw no reason whatever, considering what he might call the infinitesimal number of the people that this measure would affect, why it should not work well. He believed that, without any serious amount of trouble or unpopularity, this one per cent. tax, with good administration, would soon give us three quarters of a million or more a year, and that it would place in the hands of the Government, against a time of great emergency, a most valuable resource. He might add that what was now proposed was virtually almost the same proposal as that originally made by Mr. Wilson in 1860. He proposed to impose a heavy income-tax for a term of years, but to retain one per cent. permanently: one difference between the proposal then made and the proposal of the Government now, was that it was then proposed to assign the one per cent. to the Local Governments for works of public improvement.

A good deal had been said as to making this tax permanent. Now, he was not aware that any body had said anything of the sort, or that the Government had declared any intention whatever of making this tax permanent. All that was really said was, that the Government had come to the conclusion that it was desirable that the Act should continue in force until the legislature thought it desirable to repeal it. Nothing more in regard to this point was proposed by this Bill than was done by any of the dozens of Acts which were passed with no limitation of time as to their continuance. In spite of what he had said, he should be very glad if the time came when no such tax would be necessary. What the Government now virtually said was this, that so far as we could now foresee, we could not anticipate that, within another year or so, we should be able to dispense with this tax, and that, under ordinary circumstances, the tax should not exceed one per cent. It appeared to him that, by inserting no term at all, a better security was really given to the public against the increase of the rate hereafter, than if we were now to say that this tax of one per cent. was to hold good for the present year only. For, in its present form, the Bill was to some extent an assurance, that the Government had come to the conclusion that nothing but a really serious emergency could justify the imposition of an income-tax at a higher rate than one per cent. But it seemed to him that if we were to insert a term of one year, it would be as much as to say that we only wanted one per cent. this year; but that, at the end of the year, it would be a matter for consideration how much we should want the next year. It appeared to him visionary to suppose that we should be able to dispense with this tax at the end of this year. If our financial position should improve, he agreed with what had been said by other hon'ble members, that if we should be able to get rid of three quarters of a million of taxation, this wretched income-tax was not the thing we ought first to dispense with. He entirely agreed with the remarks which fell from the Hon'ble Mr. Bullen Smith regarding some of our Customs duties. He thought that it was nothing short of a disgrace to a civilized Government that such duties as our export-duties on rice and other staples should continue to exist. Nothing but extreme financial difficulty could justify their maintenance at all. He also entirely agreed with what had been said regarding the sugar duties. He had no hesitation in saying that they were a standing discredit to our Government. We were not only levying a heavy tax, amounting to some ten per cent. *ad valorem*, on one of the greatest sources of our agricultural wealth in Northern India, but we were actually levying a duty on our own people for the benefit of the sugar-planters of the Mauritius, for those planters actually paid a smaller duty on the import of their sugar, when sent to this country, than our own people paid when they sent their sugar across our Inland Customs line. If we could afford a sacrifice of half a million, or three quarters of a million, we could abolish all export-duties and all inland-duties on sugar, and we could reform our import tariff also. He thought that, by good administration, all the more serious objections to the income-tax might be got

rid of, and that, politically, the tax might be made a source, not of weakness, but of strength. He could not conceive, how any one could doubt that the continuance of a light income-tax was a smaller evil than the continuance of such taxes as those of which he had been speaking.

His Excellency THE COMMANDER-IN-CHIEF said he should be sorry, by a silent vote on this question, to give the impression that he voted for this Bill merely because he was a member of the Government. He was formerly a member of the Government of India, when an income-tax was maintained; and he now voted for its continuance at the moderate rate to which it had been reduced, and was prepared to continue so to vote until some other tax was devised which would reach the rich Native mercantile class without leaving the European community untaxed. It was well known that the richer portion of the Native mercantile community escaped taxation.

Formerly, the European paid no taxes, except the import-duties on the articles for his use and consumption. When the Government were asked for money for the convenience or benefit of Europeans, the reply used to be,—"You come here for your own purposes! You receive your wages! You have no right to expect to have your wants supplied from the money which belongs to the people of India!" Afterwards, when Europeans paid income-tax, he was often glad to be able to claim for them the protection of the State—equally with our Native fellow-subjects—for the poorer Europeans, education for their children and places of worship. He was sure he only did justice to the European community in believing that they had no desire to avoid bearing a fair share of the burthens of the State. He believed their objection to the income-tax proceeded from the belief that it hit them hard, as their incomes were more accessible, while the Native mercantile class escaped more easily, as their incomes were not so completely assessed.

With regard to the reductions in the Army, to which the Hon'ble Mr. Chapman alluded, it was true that the late Commander-in-Chief recommended extensive reductions, which had not all been carried out; yet, at the same time, he gave a solemn warning against reducing the Military Force of the country by another European soldier.

It was not permitted to him to enter into details of what the proposals for reduction were, but they went very far beyond what the Hon'ble Member indicated. It was vain to say that the addition of a portion of men to each of the remaining batteries was any sufficient compensation for the loss of complete batteries.

In the case of the reduction which had been carried out, the loss of thirty guns was a very serious loss of power; and as regards the men, though it was intended to divide a portion of them among the remaining batteries, they themselves did not consent to it, but went home bodily with their batteries.

It was only justice to the Government of India to say that he had protested, in the strongest manner, against any further reduction. It had been his duty to say that he considered reduction to have been carried to the verge of safety, and this opinion had been confirmed by his observations during his recent tour of inspection.

With reference to the question of barracks, a few words were due in behalf of the British soldier. Last year, the subject of barracks was much discussed in this Council. The term "palatial barracks" was invented, and he feared the British soldier got into the bad graces of the tax-payer as the pampered dweller in palaces.

Now, what was the fact? The Government of India, after the mutiny, found that they had a largely increased European army almost unhoused, and it came to the determination to borrow the money necessary to house it properly, and to give the reasonable comforts and amusements necessary to render the soldier's life in India desirable. He believed that few of the members of this

Council were in the way of becoming acquainted with the medical statistics of the Army. It was well known that, in places subject to malaria, if you slept at an elevation of eighteen or twenty feet from the ground, you might escape the effects of malaria. In Calcutta, you had a proof of it. The mortality of the European soldiers in Fort William was formerly nine and a half per cent. per annum. By building the Dalhousie Barracks, Lord Dalhousie reduced the mortality by two and a half per cent., or seven per cent.; and if you reckoned for a thousand men, the saving of life was seventy men per annum, or seven hundred men in ten years. The very experienced Inspector General, Dr. Murray, in advocating double-storied barracks, said that it did not much matter where the men slept for nine months in the year; but in the remaining months of the unhealthy season they were liable to contract, from sleeping near the ground, fevers which rendered them, for the future, practically useless as soldiers.

He considered that the Government had good grounds for the construction of double-storied barracks, and for borrowing the money to build them. But it was decided by an authority which he was bound to respect, that the money spent from loans should be taken from revenue; and this measure was, he believed, the cause of the inconvenience which ensued.

There might have been room for improvement in the manner of construction, but this was in course of adoption; and he had no doubt the barracks that might be completed would fully justify the expectations of those who advocated their construction.

Arrangements were under contemplation to place several regiments in the Hills, where their accommodation would be less expensive; and he was content with the resolution to build the double-storied barracks only in such places where climatic influences rendered them necessary.

The Hon'ble SIR RICHARD TEMPLE said—"MY LORD,—At this late period of the debate I shall not enlarge on the general topic, but shall confine myself to replying to the adverse criticism which has proceeded from several Hon'ble Members sitting on the President's left.

I begin with the speech of my hon'ble friend Mr. W. R. Robinson. He says that I have under-estimated the Revenue and over-estimated the Expenditure in several respects. Had it not been for this, he thinks that the necessity for retaining the income-tax might have been avoided; and what are the instances he adduces? Why, the Land Revenue, which he observes is less by a large sum than the sum realized in 1869-70; the Excise; and the Customs, of which the present estimates do not allow sufficiently for the prosperity of the time. Now, as regards the Land Revenue, my hon'ble friend seems to have overlooked the fact that in 1869-70 there was an extraordinary receipt (duly explained by me to this Council at the time), namely, the accumulated proceeds of the sale of waste lands, which windfall will not recur; therefore the favourable result of that year cannot be estimated for in subsequent years, and the apparent difference is thus fully accounted for. As to Excise, the amount I have now taken is almost as high a figure as has ever been realized in the most prosperous year; and if Burma be excluded (where there has been a special falling off), the figure for British India is actually the highest ever estimated. As to Customs, I have to repeat (what was explained in my general exposition) that we fear that the apparently prosperous figure of the current year may partly arise from over-importation; that the present profits of the trade are less than what might have been justly expected; and that therefore any further prosperity cannot confidently be reckoned on at present. I may add that in our belief the estimates for all these heads of revenue have been taken *full*, quite as full as the estimates received from the local authorities would warrant, and I must decline to accept the irresponsible advice of my hon'ble friend to take them any higher.

On the expenditure side my hon'ble friend instances the increases on Land Revenue, in Forest, in Opium, in Salt. Now, does he really mean to say

that these charges could be reduced beneficially? Hardly so, when he remembers that I explained in my general exposition that these increases were all needed to produce a direct fiscal return. But he says he has searched in vain for a proof of the increased return on the Revenue side. I cannot understand this, inasmuch as he will find specific increases taken under each of these very heads! The same remark too applies to excise in British India (Burma being excluded). Further, my hon'ble friend says he cannot understand the increases under Stamps and Stationery and Administration. Why, if he will refer to my exposition he will see that these instances are specifically accounted for by transfers of account.

Here again I must decline to accept advice which really means that I should take the estimates more favourably than they are taken, a course wholly inconsistent with prudence in finance. The estimates are taken prudently, and not at all too unfavourably, and my hon'ble friend must look the necessity in the face, for I cannot evade it by attempting to improve the estimates..

Mr. Robinson then drew a moving picture of the national demoralization caused by the income-tax in the Madras Presidency, with which he is specially acquainted; and even dwelt on the wide-spread discontent caused thereby among the landholding classes. But what are the facts? Why, in the Madras Presidency, with a population of nearly thirty millions, the income-tax for 1870-71 amounted to £245,000 with 55,000 or 60,000 tax-payers; in 1871-72 it will amount to £69,000 with 27,000 or 30,000 tax-payers. How is it possible that from so small a cause such universal demoralization can arise? Some mischief may, indeed must, arise; but that it extends to all classes in the manner described by my hon'ble friend, I do not believe. Further, how can it reach the landholding classes in the manner supposed? At the most, it cannot affect more than a very few thousands out of many millions of agriculturists. Moreover, the oft-repeated argument that the tax reaches, from its uncertainty, more than it was meant to reach, cannot apply at all to agriculturists, for they are assessed to this tax on fixed and certain data furnished by the village records. I do not deny that some evils exist; but I do say that my hon'ble friend's description of them must in some respects be greatly overdrawn.

Again, Mr. Robinson says that by the relief afforded we have only slightly narrowed the field for oppression! Now, what have we actually done? We have exempted for 1871-72 just one-half of the total number of those who pay the tax in 1870-71. Surely this is a large measure of relief, and to style it a slight narrowing of the limit, is to give a meagre and inadequate description.

Then Mr. Robinson gave us a long account of the local taxation recently imposed in the Madras Presidency, which he makes out will amount to between ⅓ and ½ a million annually. But what has all this got to do with the Imperial Budget and with the Income Tax Bill now before this Council? Surely my hon'ble friend cannot suppose that we, the Government of India, have at all forced the Government of Madras to impose this taxation. In the first place, those local taxes had been devised and placed before the local legislature some time last year, long before the present budget had been thought of. In the second place, the utmost sum which this budget would compel Madras to raise locally amounts to only £55,000. To that extent we are responsible. Whatever the Madras Government may raise beyond that, it will raise in its own discretion,—a discretion which I am sure will be exercised moderately and properly. If then my hon'ble friend's description of the expansion of local taxation in Madras be meant at all to prejudice the policy of the Imperial Budget, I must remark that it is irrelevant to the question at issue.

I was surprised to hear Mr. Robinson use such words as that the Government of India stands pledged to abolish the income-tax as soon as possible, and that the intention to do this is to be inferred from the action of Gov-

ernment. It were perhaps superfluous to point to the well-known fact that no such pledge has ever been declared or recorded. On the contrary, in our Financial Statements we have always guarded ourselves against giving any such pledge. And as to any such inference being drawn from our past proceedings, I say that our proceedings point to a directly contrary inference; for on the establishment of our existing financial system the first thing which Government did was to impose an income-tax for five years. When the period had expired, not a year was suffered to elapse before a fresh project for a similar tax was set on foot, and was shortly afterwards carried out; and since that time we have never been without an income-tax in one shape or other.

Lastly, Mr. Robinson regrets that I should have inferred from the fact of the Local Government reporting the absence of complaints that no cause of complaint existed. But in reality I drew no such inference. On the contrary, I expressly guarded myself against drawing any such inference. I stated that such cause must doubtless have to some extent arisen, notwithstanding the absence of official reports.

I next advert to the speech of the Hon'ble Mr. Cowie. He regrets that I *can* suggest nothing save an income-tax. Now, as to whether I *can* suggest, or not, I may observe that to make such suggestions might be easy enough. Instead of a moderate income-tax like that now before the Council, I *could*, if it were deemed fit, suggest many things, but they would all be open to objection; for instance, a marriage-tax, which might touch somewhat too closely the domestic affairs of the people; a tobacco monopoly, which might affect the garden culture of every ryot; an increase of the salt duty in Bengal which would tax still further the highly taxed luxuries of the poor; additional customs duties, which might unduly affect trade; a succession duty, which would be open to some of the objections of an income-tax without its productiveness. Such things have been proposed and might have to be carried out in certain emergencies; and, as far as possibility goes, I *could* suggest them, but I had rather not do so. I, for one, distinctly prefer the alternative of a light income-tax, such as that now before the Council. Then my hon'ble friend, objecting to the tax being made permanent, says it is one for an emergency, and not for time of peace. In the first place, we have never said it was to be permanent; we have merely refrained from proposing any limit of duration. But, further, it seems to me to be mere assumption when the tax is said to be one, not for time of peace, but only for emergency. I am not aware of any such doctrine; certainly it is not so held in England, where for now a quarter of a century the tax has existed, although for the greater part of that period the country has been at peace, and not in a state of emergency. Most other civilized countries have kept up direct taxation in times of peace. I know no reason whatever why India should form an exception to the rule which prevails in so many other countries.

Then my hon'ble friend objects to our retaining such large cash balances and to our borrowing any additional sums during the coming year. As this subject has been adverted to by other Hon'ble Members, I will now say what there is to be said hereon. In my exposition it was shown that the cash balances are very high now, not only because we have improved our ordinary finance, but also because less has been spent than was expected on Public Works Extraordinary including State Railways and on guaranteed Railways. It hence follows that we have in hand much money belonging to the Public Works Department and to the Railway Department, for the payment of which sooner or later we are liable. Well, *if* the Public Works Department were to expend in the coming year all it proposes to spend on the extraordinary loan works, we should clearly want nearly all the money which has been or is to be raised. Also, *if* we were obliged to set ourselves square with the Railway capital account, that is if we had to make advances in this country for construction of the lines, fully up to the amount of capital which has been raised in England, we should need all the cash balance

that could possibly be spared. Besides these manifest liabilities, any broad view of all the circumstances of our finance would show that we have many contingent liabilities. Again, in the present state of the exchanges, my hon'ble friend must surely know that the less is drawn from us by the Secretary of State's drafts, the better; inasmuch as the loss by exchange (a direct charge against our revenues) would be thereby kept down. The 2½ millions intended to be raised by loan by the Secretary of State during the coming year might represent so much less of drawings, and this difference might save us expense, more or less, according to circumstances. At present, the Secretary of State's cash balance is doubtless no more than what is required. If, as the year wears on, it were to be found to be high, I presume that this could be considered when the loans of the following year come to be determined. The Secretary of State has, of course, the best possible means of judging the times and conditions of raising loans in London. That judgment is exercised in the financial interest of India. Here in India we try to keep our balances at such sums as may fully suffice for all requirements. We have not indeed always been able to do this. Just now we fortunately are so able. The amount is higher indeed than it used to be in former years. But it would not hence follow that this is relatively higher now than it used to be, for our disbursements have of late grown vastly, and are still growing. The matter is one of discretion to a large degree, and on consideration of *all* our requirements and liabilities for the coming year, I beg to assure the Council that the present amount of cash balances is not otherwise than satisfactory.

I next proceed to the speech of the Hon'ble Mr. Inglis. Adverting to the statistical fact that the income-tax, at the most never touched more than 1 in 300 of the population (it will now touch only 1 in 600 by the Bill before the Council), he says that of the remaining 299, at least one-half are subjected to illegal extortion on account of the tax, and that if 2 millions are collected from all India on account of the tax, at least an equal amount in addition is collected in the shape of bribes. Perhaps my hon'ble friend hardly bore in memory that half of the 299 would represent half of the 150 millions of population or 75 millions. So my hon'ble friend seems to make an assertion which, if reduced to figures, would mean that on account of this tax 2 millions of bribes are extorted from 75 millions of people! I cannot persuade myself that my hon'ble friend really means to adduce any such imaginary statistics. The assertion he makes is one of the most general character, not borne out by even the reports received from that part of India where he has served, and unsupported in its extreme sense by any particle of proof which he adduces. I quite share the belief that in this matter of income-tax, as in every matter of administration where the Natives of India are concerned, the evils which Mr. Inglis justly characterizes as extortion, oppression, and bribery, do unfortunately prevail. The question is really one of degree; and I believe that the assertions hazarded by my hon'ble friend are instances of the manner in which the general objections incidental to Indian administration are pressed with particular exaggeration against a tax which, affecting all classes alike down to a certain limit, is, to that extent, inevitably distasteful to those who have to pay it. But admitting, as I, for one, do admit, that these evils do accompany the tax, to a certain degree, though not to the extreme degree supposed by my hon'ble friend—what then? What are we to do? Are we, for *that* reason, to give up the measure? I say no. For if these reasons prevail, the state of society in India is, alas, such that we should have to give up many other useful and necessary things. Despite all our efforts, the extortion, oppression, and bribery, described by Mr. Inglis, do to a certain degree (though not to any extreme degree) exist in the land settlement operations, in the canal administration, in the police, in the courts of justice—in many things in short. Are we *therefore* to give up settling the land-revenue, to give up irrigation, to give up administering the law, to give up protecting property, and so on? Of course we are not. But neither are we *therefore* to give up direct taxation.

Further, many of my hon'ble friend's objections would be applicable to all kinds of direct taxation. Nevertheless he and those who think with him are always bringing forward schemes for taxing in this way by license taxes the very classes who are exempted from the income-tax. Why, the persons who are to be exempted by the Bill now before the Council will be all caught in the net of my hon'ble friend's license-tax. True, the license-tax is rough and easy, divided into three grades; but so was the income-tax rough and easy, for *these* classes. Remember, I am not objecting to the license-tax at all; I only say that I cannot understand the consistency of those who advocate a license-tax, which for the lower classes is only a little better than our income-tax,—while they denounce our income-tax in unmeasured terms.

My hon'ble friend concluded by declaring that I might avoid the necessity for imposing the income-tax by transferring the necessary amount from the cash balances, or by deducting the required sum from the assignments made under the new system for the provincial services. I heard this with surprise. What can he mean by suggesting that a portion of the cash balances should be transferred to the coming year's income? Surely he is aware that our imperial accounts show as receipts only the sums received in the year. To so exhibit sums which were *not* received in the year (as the present cash balances would not be) would be to make up our accounts contrary to fact! It would be showing (in order to ensure a certain result) sums as income of the year, which were not the income of the year. Again, what can he mean by suggesting that we deduct from the assignments for provincial services the £600,000 (expected yield of income-tax)? Does he think the various Local Governments could possibly undertake the services after such a deduction? Would not the Local Government of the province where my hon'ble friend is serving be the foremost in protesting against such a deduction? He must see, on reflection, that to suggest this is simply to suggest what would never be carried out by the local authorities under the existing circumstances of the country.

I must now advert to the speech of the Hon'ble Mr. Cockerell. He says that an income-tax ought not to be added to the resources of the country at a time of great financial prosperity. In the first place I fail to see the evidence of any such great financial prosperity. On the contrary we have had deficits much too often: and we have difficulty in ensuring a permanent surplus of income over ordinary expenditure. But to put my hon'ble friend's proposition in a milder form, is there anything in our fiscal condition which would justify us in dispensing with a just and reasonable resource like the income-tax? I say that there is not. On the contrary we sorely need such a resource, not only to help in securing a certain equilibrium, but also to aid us in providing against losses under uncertain heads like Opium, and to give us at least some chance of remedying defects in our fiscal system, like the export duty on Rice, the inland duty on Sugar, the high duty on some kinds of Salt, and so on.

Then my hon'ble friend reproaches me with poverty of invention, and says that I come before the country with no fresh device. Well, as to that, the scheme of local finance produced this year *is* a fresh device; at least it is a change and a novelty, and that too of a very considerable description. I can only regret that it does not seem to wear the aspect of freshness in my hon'ble friend's eyes. But if it is not a fresh device, I do not know what is. As to poverty of invention, I must give my hon'ble friend the same answer as that which has just been given to Mr. Cowie. I could easily invent plans of reduction of expense, but they could not (as my hon'ble friend must well know) be carried under the existing circumstances of the country. I could also invent new taxes easily enough; but I prefer to keep out of that line of invention and to avoid that dangerous field for ingenuity. I prefer to tread on the less objectionable ground of a moderate income-tax.

Lastly, my hon'ble friend says that the introduction of this income-tax measure is a breach of good faith. This is a serious charge to bring against the

Government of India. And does he say anything by way of proof? Absolutely not one word. He merely adduces the argument that the public have been under the impression that the tax was to be only temporary. I neither affirm nor deny the impression. But I say that this is a most flimsy and evanescent ground on which to charge a Government with breach of faith. And if this sort of argument were valid, it might equally be urged by any hon'ble member against any measure he might happen to dislike.

I now turn to the Hon'ble Mr. F. S. Chapman's speech. Having had to differ so much with the Hon'ble Members who preceded him, I am glad to acknowledge the support he accords us by remarking that the present reduced income-tax affords all the relief that could reasonably be expected; that it is consistent with sound policy; and that there are other taxes which ought to be remitted before the income-tax, as now modified, ought to be again touched.

But my hon'ble friend offers other criticism to which I must reply. He objects to the Opium estimates as having been too low. Well, this is a point into which I entered fully in my general exposition; and if what I then said regarding the fluctuations of price, the uncertainties of season, the competition in China, failed to convince my hon'ble friend as to the need of the caution we exercised,—why, nothing that I can now say will convince him, so I will not trouble the Council with further remarks hereon.

Mr. Chapman desires explanation on certain points which I am happy to furnish. He asks—How are the payments of £200,000 to the Local Governments for a commencement of the new scheme and the £60,000 to the Trustees of the Indian Museum, to be reconciled with the principle that the charges of each year are to be exhibited in the year, and that the surplus of one year is not to be carried on as an asset of the succeeding year? I must observe that both these payments did pertain to and were made in the year 1870-71, in which they have been charged. The £200,000 has been paid as absolutely to the Local Governments as if they had been paid to a Corporation or to a Company. It was peculiarly just to allow them this amount as they had made the savings on their grants to this amount within the year. It was necessary to pay the sum this year, if it was to be paid at all; inasmuch as we could afford it now, and would not be able to afford it in the coming year 1871-72. The payment to the Trustees of the Museum was made by reason of an obligation imposed by *law*, which fell finally due on the 23rd of March within the year 1870-71. Both these payments then are made in strict accordance with our principles of finance and account.

Then my hon'ble friend asks, why, if the loan, 2½ millions, to be raised in England be connected with the unfavorable state of the exchanges, the whole of the 9 millions required for the expenditure in England, should not be obtained by borrowing in that country, instead of selling drafts on the Treasury in India? This question is hardly one which admits of a precise answer. Supposing that the state of the exchanges is one of several reasons for the raising of that loan, I must observe that it would not at all follow that the same reason would apply to the larger sum of 9 millions to be borrowed in England according to my hon'ble friend's idea, instead of being remitted from India. To do that would be to cause great derangement in the exchanges, in the money market, in the value of public securities, and in many other ways.

My hon'ble friend next observes that the Local Funds of the Bombay Presidency amount to near a million sterling. This must include the income of the Bombay City, inasmuch as the Local Funds proper of the Presidency do not much exceed £600,000. However, let us take the total at a million. Then, with what object does my hon'ble friend adduce the fact? Apparently to show that the Presidency has too much local taxation. But what proportion does this million bear to the resources of Bombay? Why, it only represents

10 per cent. of the total revenues of the Presidency, 10 millions sterling, with a trade of 50 millions annual value, with a cotton export of 1¼ million of bales annually, with a population on the whole the richest or the best off in all British India.

My hon'ble friend observes that there is half a million of charges under Marine, and wonders what the country receives for this money. In the first place, we have large receipts under Marine, some of which are really revenue, such as pilotage payments and port dues, amounting in all to close on a quarter of a million. So that the net charge amounts to only one quarter of a million. And for this, the country does receive something; there is a squadron of the Royal Navy guarding the Eastern Seas; there are some vessels of the Marine; there are six ports, some of them large, with pilot services and other establishments (other than those of the Port Trusts); and there are two dockyards.

Then my hon'ble friend considers that searching enquiry ought to be made into all Civil expenditure. But does he remember that there has often been such enquiry? For instance, the labours of Sir Henry Ricketts embodied in several large volumes: the records of the Civil Finance Commissions; the revisions made from time to time by every Local Government with or without the instance of the Government of India. Further, he quotes a passage from the speech of Sir W. Mansfield in last year's debate regarding the amalgamation of various separate Departments of Military Administration, and he asks what is being done. I cannot say more than that the matter has not been overlooked, but has been more than once considered by the Government of India.

Lastly, my hon'ble friend considers that the expenditure in England ought to be controlled by the Government of India, no expenditure being incurred in that country without its sanction. Now, inasmuch as the Secretary of State exercises financial power under an Act of Parliament, there can be no practical use whatever in discussing the question. The extent to which the Government of India is responsible for the English expenditure has been explained in my general exposition.

I must now turn to the speech of the Hon'ble Mr. Bullen Smith. He objects to my having mentioned that in reply to a Circular the Local Governments for the most part stated that no specific cases of income-tax oppression had been reported. Since I heard his remarks, I have again referred to those replies, and I find that they bear out my statement. As already said, I expressly guarded against the inference that no such cases had occurred, and I acknowledged that no doubt there were such cases. My hon'ble friend goes on to say that to ignore the existence of such complaints would be to show want of sympathy with the people. But I did not and do not ignore this. On the contrary, I declared that we had been much impressed with what we had heard on this score. And as a proof of sympathy, far better than any declamation, we have proposed to exempt half the whole number of tax-payers! But as my hon'ble friend seems rather to press the sympathy argument, I shall retort that the object of our financial policy has been to avoid increasing the burdens of the mass of the people, and to rather adjust the weight to the shoulders of the comparatively well-to-do classes. Whereas our opponents, deprecating our mode of adjustment, rather suggest expedients, such as increased salt tax, a marriage tax, and the like, which would really fall upon the masses. Therefore when my hon'ble friend urges wide and hearty sympathy with the people, I at once rejoin that our policy fulfils this just and essential condition far more than the policy of our opponents.

My hon'ble friend adverts to the Rice duties, a subject which he thinks I dismissed too briefly in my exposition. Well, I was obliged to be brief, having so very many topics to deal with. Still I did give what is the real gist of the argument, for I said that we bore the subject in mind; but as the trade was improving, as the yield of the duties was on the increase, and as

we could not spare the money, we did not propose a change at present. If I were to dilate now on the argument, still the substance would be what I have just given. I may add that last year 1869-70, we received some £296,000, this year 1870-71 we are receiving £356,000. If this progress were to be at all sustained, we should soon approach the highest yield which the duty has ever reached in prosperous years, namely, £408,000. I hold here a paper which shows that in the first eight months of the current year 1870-71 the export has amounted to eight millions of cwts.; whereas in the corresponding period of last year it amounted to only five millions. The exportation has not been so much in the direction of China and Japan (as we expected it would be) but rather in the direction of Europe.

My hon'ble friend,—after justly acknowledging that our export duties, with the one exception of Grain, are but little, Jute (fibres) being exempt, and Indigo being very slightly taxed,—asks on what principle Grain was selected for duty; and remarks that unless we recognise fiscal principles in this matter, he, and those who think with him, will withhold confidence in our finance. Now I say, that—excepting faults and defects from which in one way or other no system will ever be free—our fiscal system *does* follow general principles, and that it is for the sake of these very principles that we have frequently encountered opposition and obloquy. Further, I say all this particularly in regard to the branches regarding which my hon'ble friend is so well informed. For our import tariff (as was once declared in this Council by my predecessor, Mr. Massey,) will compare favorably with the tariff of any country in the world; and our export duties, excepting Grain, are almost *nil*.

As to the principle on which Rice was selected for duty, the real reason (as has been pointed out to-day by the Lieutenant Governor of Bengal) was that such duty was really favorable to the mass of the people of India, as having a tendency to keep down the price of food. But I, for one, have always refrained from urging this reason, and I do not undertake to justify it.

My hon'ble friend says, in reference to the income-tax, that it is an acknowledged fiscal principle that we should leave all classes relatively in the same position as that in which we found them. Now, if there were any such principle (which I doubt) I do not see how *we* have departed from it, for we found direct taxation in existence for a decade of years, with a very short break. But I must disavow any such principle. Why are we to leave every class in relatively the same position as that in which we found it? On the contrary, if we see some classes too lightly taxed, and others too hardly pressed, we are not to leave them in relatively the same position, but we are to endeavour to redress the balance.

My hon'ble friend, alluding to the loans raised in England, says that these transactions should not be initiated and carried through by the Secretary of State save on the express requisition of the Government of India. May I remind the Council that the Secretary of State, besides the controlling authority which he possesses in all financial matters, is specially authorized by Act of Parliament to contract these loans.

I acknowledge the remark which my hon'ble friend is good enough to make, that the budget is "pre-eminently framed for safety." And that the statement is (as he is pleased to say) "admirably drawn up." I am glad that he admits the rule that *all* ordinary expenditure must be charged against revenue: though I might differ with him as to whether certain items should or should not be considered ordinary.

I must now remark on some points in the speech of His Honour the Lieutenant Governor of Bengal. I understand him to mean that the direct taxes often recommended by local authorities are really rough income-taxes; and that sometimes such authorities even recommend the levy of a regular income-tax for local revenue. If I understand him rightly, I fully concur with him.

I believe that the real drift of local recommendations is that just described. And such recommendations involve an inconsistency in principle, in that local authorities sometimes condemn income-tax for imperial purposes, while they recommend it for local purposes; though, of course, it is much the same to the tax-payer whether he pays it for the one or for the other. And this weakens my faith in the principles so often urged against the retention of the income-tax.

But His Honour proceeded to make some general remarks which, to my apprehension, amount to this, that income from trades and professions should be assessed more leniently to income-tax, than income from property. Whether His Honour intended this precise meaning to be attached or not to his remarks, I affirm that if any attempt were made to give practical effect to them, the result must be such as I have described. So the real point is, shall we try to tax trades and professions more lightly than property? I am not prepared now to recommend this. The point would really lead to a revival of a controversy worn thread-bare in England, after which it has been definitely settled that no such distinction can practically be drawn. The attempt to make such a distinction would be just as embarrassing in India as in any country; for the immediate tendency would be to favor those kinds of income in which the governing classes in India are concerned, and to press more strictly on property in which the natives of India are concerned; and thus questions would be raised which we had better avoid.

There is one question put by His Honour which I shall answer in a word. He asks, why are our loans raised in England instead of in India? I cannot here enter into the political consideration involved in the matter. But, on the financial consideration, I have to answer that the loans are raised in England because it is found financially more advantageous to raise them there than in India.

I must briefly advert to one or two points in the speech of Colonel the Hon'ble R. Strachey. The drift of his exposition is, that the Public Works expenditure has not been the main cause of our deficits, but that the real cause has been the increase of purely Civil expenditure, which he makes out to have increased by 5½ millions in the last ten years. Now, I concur with my hon'ble friend in not attributing the deficits to the Public Works expenditure alone. But I certainly maintain that among several causes, the Public Works expenditure was one. Also I consider that to say that the Civil expenditure has increased by 5½ millions is apt to convey an exaggerated idea. This is made out, of course, by taking the said expenditure gross, which method leads to erroneous notions; inasmuch as the gross expenditure includes much of nominal increase, which is balanced by corresponding increase on the receipt side. I shall by way of illustration give some figures which show a very different view. The net expenditure on the administrative heads proper was, in 1861-62, £6,858,600, and in 1868-69, £8,465,237, being an increase of only £1,606,637—not perhaps an excessive increase when all that was done for the improvement of the administration in those years is remembered. The net expenditure on Public Works Ordinary was, in 1861-62, £3,693,208, in 1868-69, £6,092,834, being an increase of £2,399,626. The percentage on the net revenue of the expenditure on Public Works Ordinary was, in 1861-62, 10·86, in 1868-69, 16·81. The percentage of the same expenditure on the net *available* revenue, that is, net revenue minus the first charges for interest and pensions was, in 1861-62, 13·01, in 1868-69, 20·71.

I concur so much with what has fallen from my hon'ble colleagues, General Norman, Mr. Stephen, Mr. Strachey, and His Lordship the Commander-in-Chief, that I need not advert further to their speeches.

Before concluding, however, I shall touch on a memorial from the British Indian Association, which has just been put into my hands. The memorial contains many things on which I cannot now stop to enter. But there are two points in it which I cannot pass over. The Association recommends that we

should appropriate a part (two millions) of our cash balances of 1870-71 as receipts or income for 1871-72, and by this accession of resource, stave off the necessity of imposing an income-tax! This is to my apprehension the real meaning reduced to plain words. I must say that to do this would be to do that which would be contrary to fact, opposed to financial principle, impossible under the system of national account, and subversive of public credit. There would be all these objections even if the cash balances were all our own. But are they all our own? Hardly so. For they consist partly of deposits belonging to various parties and interests, such as the Local Funds, the Civil and Military Funds, the Judicial and Administrative Departments, the Railway Department, and others.

The other point is this. The Association say in effect, as I understand them, that in this Budget we remit income-tax with the one hand while we impose local taxation with the other—a process which will not much benefit the people of India. I cannot acknowledge the justness of any such view. What are the facts? We remit on the one hand upwards of £1,475,000 of income-tax. We cause the Local Governments to impose local taxation at the very outside to an amount of £330,000, which will probably dwindle down actually to £130,000. In the one case the balance in favor of the people would be £1,120,000; in the other case £1,320,000. In the face of this, it cannot be correctly said that the Budget fails to benefit largely the people of India.

And now, my Lord, I must conclude what is perhaps a very controversial speech. If my rejoinders have been made with some degree of stringency, I hope that Hon'ble Members will be good enough to forgive me, remembering that I have been replying to strictures made from the opposite side, and that the questions at issue are urgent."

His Excellency the President said,—"It was my intention to express my views on this very important matter which has been discussed to-day, and out of respect to my colleagues to have offered some observations to the Council on the debate that has taken place; but I am sure the Council will see that, after the discussion has lasted seven hours, it would be unfair to myself, and equally unfair to my wearied colleagues, if I proceeded to say what I am most desirous of saying with regard to the general financial condition of the country, and of the proposals of the Government.

I therefore hope that I may be permitted to postpone to a future stage of the Bill the remarks I have to make.

With regard to the request made by my hon'ble friend, Mr. Cowie, that I should authorise some suspension of the Rule which would enable him to move two amendments in the clauses of this Bill, I have to say that I would be glad to comply with the Hon'ble Member's wishes; but there is no Rule which I could suspend that would enable him to effect his object.

The proceeding which we are engaged in today, is the discussion of a measure on its principle, and, as a whole, in fact, it partakes of the nature of a discussion on the second reading of a Bill in Parliament.

It is therefore quite impossible for me to suspend any Rule which would enable an Hon'ble Member, consistently with the general course of business in this Council, to move an amendment on a particular clause such as my hon'ble friend, Mr. Cowie, proposes.

The clear intention of the Rules which govern our procedure in these cases is, that we should discuss fully the principles of the measure at this stage, and that we should not consider or attempt to amend its details until the Bill has been thoroughly discussed in Committee.

There is only one remark which I wish to make, because it may influence votes, and that is, with regard to what Mr. Bullen Smith said in reference to the term and the permanency of this measure.

The question, whether or not it would be desirable to put any term to the operation of the Bill, was very carefully considered.

We decided that it was better not to limit its operation to any particular term; but, in doing so, we wished it distinctly to be understood that that did not prejudge or indicate any foregone opinion on our part as to the permanency of the measure.

Last year, we proposed the income-tax at a high rate, for a specific but temporary purpose.

The country was in great financial difficulty, and we considered that the course we took was the only means at our disposal for extricating the Empire from those difficulties. We distinctly stated that the income-tax of last year was therefore to be considered as a temporary measure, adopted for a special purpose. It has done its work, and the circumstances of the case are now wholly changed.

We do not propose an income-tax this year as a relief for any immediate or passing financial difficulty, but, on the other hand, we do not offer any opinion as to whether it ought or ought not to be continued as a permanent part of our fiscal system.

All I can say is, that I think the Government and this Council ought to have an opportunity of fully considering the claims for relief of those other interests which must be considered as competing with the income-tax in regard to the reduction of burden.

If happily, next year, the financial position of the country enables us to consider a further reduction of taxation, it will then be our duty to consider calmly and fairly those interests which have been referred to today, and it will be for us to decide whether we shall recommend the continuance of the income-tax, or the reduction of other burdens, for instance, the export-duties, or the transport-duty on sugar which is levied on our own Customs line.

All we have done is to leave the matter perfectly open, to be dealt with next year as circumstances may require.

I have made these remarks, because, from what has fallen from my hon'ble friend, Mr. Bullen Smith, it may be conceived that the Government entertain a fixed opinion that, under any circumstances, the income-tax should be retained as a permanent portion of our fiscal system."

The following Select Committees were named :—

On the Bill to provide for the survey of steam vessels in the Port of Rangoon—The Hon'ble Messrs. Stephen and Cockerell, and the Mover.

On the Bill for imposing duties on income—The Hon'ble Messrs. Stephen, Chapman, Bullen Smith, Cockerell, Inglis, Cowie and Robinson, and the Mover.

The Council adjourned to Saturday, the 18th March 1871.

CALCUTTA,
The 17th March 1871.

WHITLEY STOKES,
Secy. to the Govt. of India.

Printed and Published for the GOVT. OF INDIA, *at the Office of* SUPDT. GOVT. PRINTING, 8, *Hastings Street, Ca*